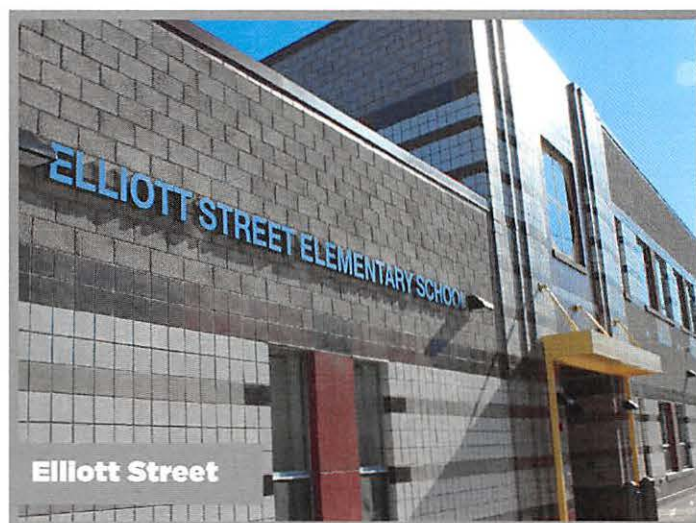


Newark Public Schools

County of Essex • New Jersey

Comprehensive Annual Financial Report

Fiscal Year Ended June 30, 2016



**School District of the
City of Newark**

**Newark Public Schools
Newark, New Jersey**

Comprehensive Annual Financial Report
For the Year Ended June 30, 2016

Prepared by Newark Public Schools
Business Office
Ms. Valerie V. Wilson
School Business Administrator
Mr. Pablo Canela
Executive Controller

Table of Contents

	Page
INTRODUCTORY SECTION	
Letter of Transmittal	1
Roster of Officials	16
Consultants, Independent Auditors and Advisors	17
Organizational Chart	18
Certificate of Excellence in Financial Reporting	19
FINANCIAL SECTION	
Independent Auditors' Report	20
Required Supplementary Information – Part I	
Management's Discussion and Analysis	23
Basic Financial Statements	
Government-wide Financial Statements:	
A-1 Statement of Net Position	35
A-2 Statement of Activities	36
Fund Financial Statements:	
Governmental Funds:	
B-1 Balance Sheet	37
B-2 Statement of Revenues, Expenditures and Changes in Fund Balances	38
B-3 Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	39
Proprietary Funds:	
B-4 Statement of Net Position	40
B-5 Statement of Revenues, Expenses and Changes in Fund Net Position	41
B-6 Statement of Cash Flows	42
Fiduciary Funds:	
B-7 Statement of Fiduciary Net Position	43
B-8 Statement of Changes in Fiduciary Net Position	44
Notes to the Basic Financial Statements	45
Required Supplementary Information – Part II	
Schedules Related to Accounting and Reporting for Pensions (GASB 68):	
Schedule of the District's Proportionate Share of the Net Position Liability–Public Employees Retirement System (PERS)	93
Schedule of District Contributions– Public Employees Retirement System (PERS)	94
Schedule of the State's Proportionate Share of the Net Pension Liability Associated With the District–Teachers Pension Annuity Fund (TPAF)	95

Table of Contents

	Page
Required Supplementary Information – Part II (continued)	
Schedules Related to Accounting and Reporting for Pensions (GASB 68) (continued):	
Schedule of the District’s Proportionate Share of the Net Pension Liability - Board of Education Employee’s Pension Fund of Essex County	96
Schedule of District Contributions - Board of Education Employee’s Pension Fund of Essex County	97
Notes to Required Supplementary Information	98
Required Supplementary Information – Part III	
Budgetary Comparison Schedules:	
C-1 Budgetary Comparison Schedule – General Fund (Budgetary Basis)	99
C-1a Combining Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budgetary Basis) – General Fund	107
C-1b Budgetary Comparison Schedule – Community Development Block Grant Program (Budgetary Basis) - Budget and Actual	N/A
C-2 Budgetary Comparison Schedule – Special Revenue Fund (Budgetary Basis)	118
Note to Required Supplementary Information	
C-3 Budgetary to GAAP Reconciliation	119
Supplementary Information	
School Level Schedules:	
D-1 Combining Balance Sheet (Budgetary Basis)	120
D-2 Blended Resource Fund - Schedule of Expenditures Allocated by Resource Type – Actual – District-wide	121
D-2a through D-2bk Blended Resource Fund - Schedule of Expenditures Allocated by Resource Type – Actual - Schools	122
D-3 Blended Resource Fund - Schedule of Blended Expenditures – Budget and Actual – District-wide	185
D-3a through D-3bk Blended Resource Fund - Schedule of Blended Expenditures – Budget and Actual – Schools	189
Special Revenue Fund:	
E-1 Combining Schedule of Program Revenues and Expenditures – Budgetary Basis	330
E-2 Schedule of Preschool Education Aid Expenditures – Budgetary Basis	333
Capital Projects Fund:	
F-1 Summary Schedule of Revenues, Expenditures and Changes in Fund Balance – Budgetary Basis	334
F-1a through F-1aa Schedule of Project Revenues, Expenditures, Project Budget and Project Status – Budgetary Basis – Various SDA Approved Projects	335
F-2 Summary Schedule of Project Expenditures	362

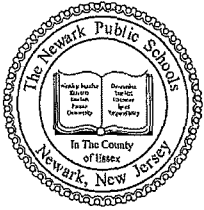
Table of Contents

	Page
Supplementary Information (continued)	
Proprietary Funds:	
Enterprise Funds:	
G-1	N/A
	Combining Statement of Net Position – Not Applicable
	Proprietary Funds (continued):
	Enterprise Funds (continued):
G-2	N/A
	Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Not Applicable
G-3	N/A
	Combining Statement of Cash Flows – Not Applicable
Internal Service Funds:	
G-4	363
	Combining Statement of Net Position
G-5	364
	Combining Statement of Revenues, Expenses and Changes in Net Position
G-6	365
	Combining Statement of Cash Flows
Fiduciary Funds:	
H-1	366
	Combining Statement of Fiduciary Net Position
H-2	367
	Combining Statement of Changes in Fiduciary Net Position
H-3	368
	Schedule of Cash Receipts and Cash Disbursements – Student Activity Agency Fund
H-4	370
	Schedule of Cash Receipts and Cash Disbursements – Payroll Agency Fund
Long-Term Debt:	
I-1	N/A
	Schedule of Serial Bonds Payable- Not Applicable
I-2	371
	Schedule of Obligations Under Capital Leases
I-3	N/A
	Debt Service Fund - Budgetary Comparison Schedule – Not Applicable
STATISTICAL SECTION (Unaudited) – Other Information	
	372
	Introduction to the Statistical Section
Financial Trends:	
J-1	373
	Net Position by Component
J-2	374
	Changes in Net Position
J-3	376
	Fund Balances – Governmental Funds
J-4	377
	Changes in Fund Balances – Governmental Funds
J-5	378
	General Fund Other Local Revenue by Source
Revenue Capacity:	
J-6	379
	Assessed Value and Estimated Actual Value of Taxable Property
J-7	380
	Direct and Overlapping Property Tax Rates
J-8	381
	Principal Property Taxpayers
J-9	382
	Property Tax Levies and Collections
Debt Capacity:	
J-10	383
	Ratios of Outstanding Debt by Type
J-11	384
	Ratios of Net General Bonded Debt Outstanding-City of Newark
J-12	385
	Direct and Overlapping Governmental Activities Debt
J-13	386
	Legal Debt Margin Information

Table of Contents

		Page
STATISTICAL SECTION (Unaudited) – Other Information (continued)		
	Demographic and Economic Information:	
J-14	Demographic and Economic Statistics	387
J-15	Principal Employers	388
	Operating Information:	
J-16	Full-time Equivalent District Employees by Function/Program	389
J-17	Operating Statistics	390
J-18	School Building Information	391
J-19	Schedule of Required Maintenance for School Facilities	401
J-20	Insurance Schedule	403
 SINGLE AUDIT SECTION		
K-1	Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	404
K-2	Report on Compliance for Each Major Federal and State Program and Report on Internal Control Over Compliance Required by the Uniform Guidance and New Jersey OMB 15-08	406
K-3	Schedule A–Schedule of Expenditures of Federal Awards – Supplementary Information	409
K-4	Schedule B–Schedule of Expenditures of State Financial Assistance – Supplementary Information	411
K-5	Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance	413
K-6	Schedule of Findings and Questioned Costs- Part I - Summary of Auditors' Results	417
K-7	Schedule of Findings and Questioned Costs- Parts II and III – Schedule of Financial Statement Findings and Schedule of Federal and State Award Findings and Questioned Costs	419
K-8	Summary Schedule of Prior Year Audit Findings	424

Introductory Section



THE NEWARK PUBLIC SCHOOLS
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Christopher D. Cerf
State District Superintendent

Valerie V. Wilson
CFO/School Business Administrator

January 27, 2017

Ms. Kimberley Harrington
Acting Commissioner of Education
New Jersey Department of Education
100 Riverview Executive Plaza CN 500
Trenton, New Jersey 08625-0500

Dear Ms. Harrington, Advisory Board and Citizens:

The Comprehensive Annual Financial Report of the Newark Public Schools of the City of Newark (District) for the fiscal year ended June 30, 2016, is hereby submitted. Responsibility for both the accuracy of the data and completeness and fairness of the presentation, including all disclosures, rests with the management of the District. To the best of our knowledge and belief, the data presented in this report is accurate in all material respects and is reported in a manner designed to present fairly the financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information at June 30, 2016, and the respective changes in financial position and cash flows, where applicable, for the year then ended. All disclosures necessary to enable the reader to gain an understanding of the District's financial activities have been included.

The Comprehensive Annual Financial Report is presented in four sections: introductory, financial, statistical and single audit. The introductory section includes this transmittal letter (designed to complement Management's discussion and analysis and should be read in conjunction with it), the District's organizational chart, and a list of principal officials and professionals. The financial section includes Management's discussion and analysis, the basic financial statements and schedules, as well as the auditor's report thereon. The statistical section, which is unaudited, includes selected financial and demographic information, generally presented on a multi-year basis. The District is required to undergo an annual single audit in conformity with the provisions of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards (Uniform Guidance)* and the New Jersey State Treasury Circular Letter 15-08 OMB, "Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid." Information related to this single audit, including the independent auditors' report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Audit Standards* and an independent auditors' report on compliance with requirements that could have a direct and material effect on each major program and on internal control over compliance in accordance with the Uniform Guidance and New Jersey Circular 15-08 are included in the single audit section of this report.

1. Reporting Entity and Its Services

The District is an independent reporting entity within the criteria adopted by the Governmental Accounting Standards Board (GASB). All funds and the Government-wide financial statements of the District are included in this year's report. The District and all its schools constitute the District's reporting entity and do not have any component units and are not considered a component unit of any other governmental unit.

The District provides a full range of educational services appropriate to grade levels Pre-K through 12. These include regular, vocational, as well as special educational services to students with physical and/or mental disabilities. The District has a resident student enrollment of approximately 49,419 students. This figure includes District students requiring out of District placements and students attending charter and community based preschools. The following table details changes in average daily enrollment in District schools over the last five years and the projection for the two subsequent years.

Average Daily Enrollment		
Fiscal Year	Student Enrollment*	Percent Change
*2017-18	35,976	(0.71)%
*2016-17	36,235	(0.37)
2015-16	36,370	(3.10)%
2014-15	37,533	0.96
2013-14	37,177	0.42
2012-13	37,022	(1.13)
2011-12	37,445	(2.73)

*Not including District students requiring out of District placements and students attending charter and community based preschools.

FY 2016-17 and 2017-18 are projected average daily enrollments.

2. Economic Condition and Outlook

Economic Condition

The City of Newark is the largest city in the State. It serves as the county seat for Essex County, with County, State and Federal Courts as well as governmental offices attracting a large number of law firms to the central business district.

Newark is a transportation hub serviced by the Interstate Highway system, NJ Transit, Amtrak Rail Links, and Newark Liberty International Airport, as well as container and cargo facilities at Port Newark-Elizabeth.

It is the insurance, finance and banking capital of the State. Headquartered in Newark are a number of large financial institutions including the Prudential Insurance Company, and Blue Cross Blue

Shield of New Jersey, as well as the State's largest public utility, Public Service Electric and Gas Company. Newark is the site of the University of Medicine and Dentistry of New Jersey, the New Jersey Institute of Technology, the Newark campus of Rutgers University, Seton Hall Law School and Essex County College. Covering over 320 acres, these five colleges serve a population of approximately 45,000 students and faculty.

Economic Outlook

The City of Newark is currently undergoing an economic transformation supported by a \$50 million dollar venture fund capitalized by Audible.com and Prudential. This venture is backed by city and state leaders and aims to support a cluster of tech firms in Newark. City Officials and partners all see this initiative as a wide-ranging effort to transform Newark from a city struggling to recover from its industrial past to one embracing the tech-based economy of the future.

The tech venture stands to bring more job opportunities to the City. Mayor Ras Baraka said the service being provided to assist the fledgling companies would be crucial to not only developing the companies in their infancy, but retaining them once they have outgrown. Newark has the transportation system, its proximity to New York, thousands of college students and abundance of available commercial space can provide the right environment for this initiative to succeed and foster the economy.

Age of School Buildings

The averages age of our buildings is 95.2 years old. We have incorporated a list of our buildings that show the year the schools were built.

School Name	Yr Built
* Alexander Street School	1896
* Boylan Street (Alexander Annex)	1929
* Burnet Street	1868
* Dr. Martin Luther King Jr.	1872
* Fifteenth Avenue School	1894
* Madison Avenue School	1904
Abington Avenue	1900
American History High (Montgomery)	1910
Ann Street	1891
Arlington Avenue / Ridge ECC	1924
Arts High	1930
Avon Academy B.R.I.C.K.	1905
Bard Early College / Camden Middle	1973
Barringer Academy of Arts & Humanities / Barringer Academy of S.T.E.A.M.	1897
Belmont Runyon	2004
Benjamin Franklin	1889
Bragaw Avenue	1928
Branch Brook	1924
Broadway Elementary	1956
Bruce Street (George Washington Carver)	1979

Camden Street	1968
Central High	2008
Chancellor Avenue	1930
Cleveland	1912
Dr. E. Alma Flagg	1984
Dr. William H. Horton	1894
Eagle Academy for Young Men / Weequahic High	1976
Early CC Central	1972
Early CC North / Gladys Hillman-Jones	1911
Early CC South	1959
Early CC West	1916
East Side High	1911
Elliott Street	2015
Fourteenth Avenue	1906
Harold Wilson	1983
Harriet Tubman	1888
Hawkins Street	1887
Hawthorne Avenue	1908
Home Instruction @ NLA / Newark Leadership Academy / Newark Vocational	1957
Ivy Hill	1931
John F. Kennedy	1967
Lafayette Street	1848
Lincoln	1908
Louise A. Spencer	1976
Luis Munoz Marin	1955
Malcolm X Shabazz	1913
McKinley	1915
Mount Vernon	1955
New First Avenue	2007
New Jersey Regional Day	1984
Newton Street	1866
North 10th Street Elementary	1964
Oliyer Street	2016
Park Elementary	2009
Peshine Academy B.R.I.C.K.	1911
Quitman Street	1963
Rafael Hernandez	1995
Ridge Street	1924
Roberto Clemente	1884
Science Park High	2006
South Seventeenth Street	1911
South Street (Formerly Oliver street school)	1869
Speedway	2010
Speedway (Early Childhood - West)	1916

Sussex Avenue	1900
Technology High	1912
Thirteenth Avenue	1971
University High	1956
West Side Campus / Newark Early College / Newark Vocational	1926
Wilson Avenue	1881
* = Charter	

3. Teaching & Learning

Everything we do must contribute to our ultimate goal: ensuring that students are on track to graduate with the knowledge and skills to thrive in college, careers, and life. No matter which path our graduates choose — college or careers — they need a solid foundation in English language arts (reading, writing, speaking, and listening), math, science, social studies, fine arts, and the other core subjects.

We are continuing to implement the state’s higher college- and career-ready standards. We have continued to focus on the basics (reading, writing, and math), especially to ensure that students are reading by 3rd grade. We will make instruction more relevant to students’ lives — whether it’s by using culturally relevant curricula or providing real-world experiences in science and other subjects. We will provide more non-academic supports, starting caring and welcoming schools that help develop students outside the classroom by reinforcing core values. We will provide additional supports, including to students who are far behind in reading, learning to speak English, or have special education needs. And we will improve the quantity and quality of our early education programming.

Underlying all of our specific strategies is a belief in consistency and alignment across schools, from Pre-K through high school. Principal autonomy won’t disappear, but it will be earned based on a proven track record of results. All schools will have a common roadmap for success, along with increased clarity and support from the central office.

Our approach also has students becoming more active learners, starting in the earliest grades — discussing ideas, analyzing what they’re reading, explaining their math answers, doing “real science,” writing every day, and learning from their mistakes. Teachers’ roles will shift from primarily lecturing and being the center of all lessons to developing instructional strategies (e.g., promoting student discussions, regular writing during the lesson) that set up students as thinkers and learners. Teachers will more actively and regularly monitor student progress, correct misconceptions, and provide daily feedback.

ELA and Mathematics:

Over the past three years, NPS strengthened our curricula in many subjects, especially in literacy and mathematics, to better align with new state college and career-ready standards. The new Partnership for Assessment of Readiness for College and Careers (PARCC) end-of-year and end-of-course assessments are more accurate measures of student readiness for college and careers. And our adopted curricula are better preparing students for those assessments.

We began to take the next steps in this work adopting, adapting, or creating new or enhanced curricular resources that will help teachers implement core curricula and intervention programs

more effectively, while incorporating the instructional strategies described in strategy 1 of this section and continuing to employ the assessment tools already in use.

The District continued its efforts to improve the curricular and instructional tools and training NPS educators have to boost student achievement in language arts literacy and mathematics. For 2015-16, the district continued its efforts to support these new curricular resources and the planning work of teacher teams through the Leadership Institutes for Teacher Teams (LIFTT) sessions. Teacher team leads from all schools engage monthly in full-day LIFTT sessions with intensive support around 5 major objectives listed above.

In addition, the LIFTT sessions trained teachers on how to plan using the Universal Design for Learning guidelines to promote more inclusive classrooms and to ensure all students can access rigorous content and learn core content.

Finally, these LIFTT sessions follow a sequence of themes across a yearlong syllabus - these themes are:

1. Culture of Learning, Formative Assessment, & UDL/Pathways
2. Unit and Lesson Planning to Support a Culture of Learning
3. Using Summative & Interim Assessment Formatively (Part 1)
4. Supporting Struggling Students through Effective Interventions (Part 1)
5. Tailoring Instruction Using Formative Assessment
6. Using Summative Assessment Formatively (Part 2)
7. Supporting Struggling Students through Effective Interventions (Part 2)
8. Reflections and Analysis of Growth and Planning for 2016-2017

To track our progress on how well these supports are translating into improved student outcomes, the district administered formal PARCC-aligned, online interim assessments in grades 3-11 for ELA and Math 2-3 times during the year prior to the PARCC administration. These assessments were developed by Measured Progress to ensure their alignment to the expectations of PARCC. Leaders are trained at the Leadership Institutes referenced above on how to use this data to improve instruction primarily through the use of data teams and teacher teams engaged in collaborative inquiry. The district also administered the Student Reading Inventory (SRI) 3 times a year to track student progress with respect to reading comprehension and this was be another data point to inform this planning. Moreover, these sessions trained teachers and leaders on how to use other data (e.g., unit assessments from the Common Core-aligned curricula) to reflect on progress and make adjustments to instruction. Finally, the district central leadership team regularly met to review and reflect on data from these assessments to determine where schools need more support as well as where there are models of excellence to be shared.

To evaluate the effectiveness of the trainings and leadership institutes described above, the district's leadership team regularly reviewed feedback forms from these sessions, evaluation data from participating teachers, and the correlation between these data points and measures of academic achievement (e.g., the formal interim assessments from Measured Progress). This reflection on the data was also be used to tailor the professional development sessions so that they meet the needs of all of our educators.

The district also modeled instructional strategies involving technology within the Leadership Institute for Teacher Teams (LIFTT) sessions during which teacher leaders from all schools learn how to improve their teaching.

Moreover, the district's math team developed lab site schools within the district to be models of effective math instruction that was a resource available to educators across all schools. The district's literacy team worked to promote achievement of our schools' most struggling readers by developing literacy intervention plans with principals from across K-8 and high schools.

Science:

The District continued its efforts to improve the curricular and instructional tools and training NPS educators have to boost student achievement in science.

The NJDOE formally adopted the Next Generation Science Standards (NGSS) in 2014-15. In response, NPS provided training to administrators and teachers to deepen both instructional practices in science and science content knowledge. Science teacher team leads for grades 9-12 engaged 6 times throughout the school year in Leadership Institutes for Teacher Teams (LIFTT). In addition, science specific professional development was offered throughout the course of the year, inclusive of multi-day summer institutes and full day staff development sessions. NPS also participated in a state-wide NGSS Gap Analysis Project to begin to evaluate how the adoption of the Next Generation Science Standards (NGSS) may impact the district's science program and to develop a framework for the district's transition to the NGSS. And finally, new NGSS-aligned middle school curricular materials were piloted. The district continued to build on these efforts by supporting new curricular resources aligned to the NGSS and the planning work of teacher teams in grades 6-12 through the LIFTT sessions.

Specifically:

- NPS participated in a state-wide NGSS Gap Lesson Design Project to support the development, planning and implementation of NGSS-aligned lessons.
- The LIFTT sessions trained teacher leaders on how to plan using the Universal Design for Learning guidelines to promote more inclusive classrooms and to ensure all students can access rigorous content and learn core content. NGSS has raised the level of rigor that students need to access to become college ready and training on UDL will help science teachers learn how to embed supports within their unit and lesson plans to help all students reach this higher level.
- And for all science teachers, the district has:
 - Developed New K-12 science curricular guidance documents.
 - Provided new NGSS-based core and supplemental programs will be assessed in preparation for forth coming adoptions.
 - Offered science specific professional development will be offered throughout the course of the year, inclusive of multi-day summer institutes and full day staff development sessions.

Social Studies:

We will provide culturally relevant curricula across academic areas, but particularly in social studies, implementing the requirements of the state's Amistad legislation and infusing history from overlooked minority groups throughout the curriculum. Given recent efforts in this area, students have more opportunities to study Newark history through the development and implementation of resources related to the celebration of Newark's 350th anniversary. Moreover, we continue to

support the implementation of the *Reading Like a Historian* curricular supplement in the District's middle and high schools. *Reading Like a Historian* is a document-based approach to teaching history. The curriculum exposes students to a multitude of primary source documents from a given historical era. Students are taught the historical skills of close reading, sourcing, contextualizing and corroborating in order to construct viable arguments to historical questions. *Reading Like a Historian* is a Common Core aligned program that provides students with an opportunity to hone their reading, writing, speaking and listening skills.

The Arts:

Art provides opportunities for students to learn in ways that the other core subjects do not. We have worked to expand art offerings in our schools and better integrate creativity throughout our curriculum. To help offer "Arts for Every Child in Every School," we have begun to develop sequential curriculum in all art forms, so that students have more chances to create, perform, produce, and analyze their work. Arts partners and community resources have offered students additional exposure, exploration, and experiences that have expanded their art opportunities both inside and outside their schools.

The district's Arts program provides instructional and curricular support to each district school and specifically to the dance, media arts, music, theatre, and visual arts teachers of those schools. The Special Assistant in the Arts supports instruction in schools through resource allocation, detailed planning processes, articulated community partnerships, comprehensive professional development, coaching and observations, and the distribution of materials, supplies, equipment, textbooks and specialty arts items. In the primary grades, arts educators provide an overview of dance, media arts, music, theatre, and visual arts. New national arts standards provide a descriptive scope of instructional service through PreK through 12th grade instruction, curriculum and assessment. High school standards are organized around new proficient, accomplished, and advanced benchmarks. School arts programs are also supported through partnerships with arts organizations locally, regionally and nationally via a well-crafted articulation of available services and district needs. A comprehensive data collection project will assist teachers, administrators, central staff, parents and community in determining the most effective methodology for increasing the opportunities to learn for all students in the district.

Career & Technical Education:

The Office of Career and Technical Education (CTE) provides experiences for elementary and high school students to make career choices based on the knowledge gained from a variety of academic and career opportunities that are aligned and guided by NJ Core Curriculum Content Standard 9.2 and 9.3. The CTE program is a model for providing successful transition of high school students to the world of work, college, or post-secondary education. CTE embraces a philosophy, which establishes the infrastructure for an educational system that supports an active learning environment connected to career pathways. The program begins in kindergarten and extends through grade twelve. Although the program allows students to leave high school prepared for work or college, many career pathways require post-secondary education. This flexibility allows the district to meet the needs of all students.

In the elementary and middle schools, the program is focused on Standard 9.2 Career Awareness, Exploration, and Preparation. The CTE Office encourages schools to offer students in grades K-8 opportunities to explore careers through career day events, job shadowing experiences, apprenticeships, guest speakers, and field trips to various business. All eighth grade students are encouraged to apply to a specific CTE programs within one of the ten high schools.

The secondary level has a more focused approach on specific areas in Standard 9.3 Career and Technical Education. Students in the secondary level choose a career program by the tenth grade and begin selecting courses to support their chosen career pathway. Through the career pathway the students receive highly technical, industry level hands-on training under skilled-trade teachers. Furthermore, the more advanced programs of study afford the senior students an opportunity to enroll in credit-bearing, college level courses for additional career development. Upon completing the three course requirements in the program and/or program of study, and passing an end-of-program assessment, the student can acquire a certificate of completion and become eligible to transition into the world of work, or post-secondary education.

CTE courses and sequences provide some of the most authentic learning opportunities, yet decisions on which programs to create are more complicated than ever. As some jobs in the 21st-century economy phase out, others expand exponentially. This rapidly changing landscape requires constant attention to the programs we develop or eliminate. Working with the community (including the Workforce Investment Board, colleagues at Essex County Vocational Schools, and city agencies), we will assess current programs, provide recommendations on each, and make decisions to build or expand those programs that align with the promise of job opportunities and provide real-world certifications or credentials. We will maximize our relationships with local industry partners to create advisory bodies that yield high-quality educational experiences (internships, job shadowing, etc.) for our students. And we will create a “wish list” of new programs based on industry research and community need, focused on key career clusters that have the greatest potential high-wage employment: science, technology, engineering, and math (STEM); Information Technology; Health Science; Business and Finance; Transportation; Distribution and Logistics; Architecture and Construction; and Human Services.

Student Supports:

We have taken a number of steps in previous years to improve student supports so that schools have positive school cultures promote students’ social and emotional learning. Specifically, starting in 2014-15 and continuing in 2015-16, we began organizing regular professional development sessions for school leaders around 4 specific objectives in this area:

1. Implement Student Support Teams and rituals to ensure school staff regularly engage in strength-based conversations to proactively support students before they struggle.
2. Structure dedicated time to teach non-academic skills and to promote classroom communities.
3. Improve attendance through connecting students to a primary person, engaging families, and designing school structures to provide additional incentives.
4. Radically reduce out-of-class time through progressive discipline, restorative practices, and student-centered responses to incidents.

Early Childhood:

The Office of Early Childhood (OEC) meets the needs of children ages 3 to 5 in pre-k3 and pre-k4 classrooms across Newark in various settings. The District’s preschool program serves over 6,400 children and is offered in 26 District schools, 4 District Early Childhood Schools that serve only pre-k and 60 community-based preschool provider centers. The Office of Early Childhood focuses on the critical step that is pre-k, where many children in Newark begin their school experience. It recognizes the value of developmentally appropriate practices, in a nurturing and safe learning environment, that focus on ensuring positive academic and social-emotions outcomes for children. In 2015-2016, the District continued to implement its Head Start grant, which allows OEC to offer augmented comprehensive academic, social, health, and emotional services to 1,000

students and their families. OEC is now part of the Newark Public Schools Pre-K to Grade 8 Division, which will support ensuring vertical alignment across the grades so that children can more easily transition from pre-k to Kindergarten and beyond.

Bilingual/ESL Education:

The district's Bilingual/ESL education programs is pleased to provide services to almost 4,000 English Language Learners (ELLs) grades K to 12, who speak more than 40 languages. These students have arrived in our great city from more than 80 countries. Using research based effective programs, and best pedagogical practices for language acquisition, our mission is to enable students to learn English on an academic level, and help them develop intellectually, cognitively and emotionally, thereby facilitating their adjustment to a new life in Newark and the US. Our Bilingual/ESL programs focus on English Language Arts and Math, by delivering instruction in English (L2) and the student's native language (L1). Instruction is based on the New World Class Instructional Design and Assessment (WIDA) standards for ELLs, and District curriculum aligned to CCSS in order to prepare our students academically, for success. By providing support and scaffolding, using "Best Practices", we teach students rigorous grade level material, using academic language, non-fiction and challenging text. Self-contained Bilingual/ESL classrooms teach all subject areas, using District curriculum and delivering instruction in two languages. Our current Bilingual program offers transitional bilingual, English as a Second Language, and Dual Language. Our vision is that after being in our Bilingual/ESL programs, English Language learners will achieve academically on competitive levels, will be successful in high school, college or career and will be ready for productive adult lives.

In addition to these school options, we run a successful afterschool program, Project BEEP, a summer school program English Plus, and for over 30 years, an annual Spelling Bee at the Newark Museum – in Spanish, Portuguese and English. Our Bilingual Parent Advisory Committee meet at least three times a year providing opportunities for community input and for parents and families to become involved in school level activities. For Bilingual, ESL, General Education and Special Education teachers, the District offers a Summer Institute in "Best Practices Working with English Language Learners" as well as ongoing professional development activities throughout the year, to improve pedagogy. The District provides training in SIOPs – the Sheltered Instruction Observation Protocol – and the New WIDA Standards. These professional development opportunities help teachers who have ELL in their classrooms, as well as any teacher working with students who may need scaffolding and support in order to reach grade level work and fulfill their academic potential.

Expanded Learning Time

The Expanded Learning Time program oversees the administration and implementation of a majority of the districts after school programs, initiatives, and activities including the Dr. Marion A. Bolden Student Center. The district develops and implements comprehensive, structured programs for students that provide academic support/extension, cultural enrichment, personal development, and recreation. Specifically, in 2015-16, NPS after-school programs served more than 7,000 students a day, offering a mix of academic support and enrichment opportunities, including STEM, arts, physical activities, and character development for students from kindergarten through 12th grade. Students are provided a portfolio of activities that support school attendance and motivation. Programming also includes activities that engage family members. Summer Plus was a blend of academies and enrichment offered by local community organizations and arts providers. These activities, plus field trips and special events, helped

increase attendance by 7% from 2014 to 2015. The Elementary Sports League provided after-school programming for 1,200 students, culminating in spring tournaments that are extremely well-attended by families. Students are required to show academic goals and gains in order to participate, and they have consistently done so. The Bolden Student Center provided a space and place for high school students to learn, socialize, and plan for future endeavors. In 2015–16, the center served an average of 79 students daily from each NPS school as well as Newark private and charter schools.

Instructional Technology

We are making significant strides to provide students with opportunities to engage in programming, robotics, and similar fields of the future. NPS already has a reputation as a national leader bringing digital technology into classrooms across the district. These tools support academic achievement by increasing collaboration and providing students with the resources they need to intellectually engage in higher-level thinking and problem solving. Key recent accomplishments include:

- Earned national recognition from The Learning Counsel, a national education research institute;
- Won a \$250,000 Future Ready Schools–New Jersey grant;
- More than doubled the number of daily users of Google Apps for Education, assisted by our recent investment in 11,000 Chromebooks;
- Substantially expanded the use of high-quality digital learning platforms such as SMART amp; and
- Increased our use of programs such as Google Expeditions and Learning Ally to enhance and customize learning.

Going forward, our priorities are to continue supporting teachers through the use of tools such as real-time assessments (including features that allow them to embed audio and written comments) and providing students with tools to collaborate, such as blogs, student websites, and student videos. More and more teachers are learning to use instructional tools such as Newsela, Google Apps, and Read&Write to help students personalize their learning. And we will continue to benefit from the experiences of the seven schools that piloted our Transformation Lighthouse Initiative this year. They are using technology to enhance (1) teaching and learning, (2) school operations, and (3) outreach to stakeholders.

The District invested in 11,000 new devices in 2014-15 as a way to promote the consistent use of technology across all school buildings as well as to prepare for online testing via PARCC. To ensure that these devices are being used intentionally and strategically to improve instruction across our schools we have started several initiatives.

Specifically, we have launched the Digital Learning Initiative (DLI) which has helped train hundreds of teachers on how to use technological tools, such as Google Classroom, to enhance their literacy and math instruction. This initiative is built on a foundation in quality common-core aligned curriculum and developing excellent teachers and leaders through the implementation of robust evaluation frameworks an aggressive plan. To support individual student learning, we've focused our efforts specifically on how technology can accelerate learning in the two overarching objectives focused on coaching teachers to leverage digital teaching and efficiency tools aligned to high impact instructional strategies; and infuse meaningful and significant digital learning experiences into the curriculum to deepen students' learning and understanding. For each of the

above digital learning strategies, we've developed three very specific ways where innovation supports students learning (see below – please note the numerical references are aligned to our teacher evaluation framework).

Objective 1: High Impact Instructional Strategy Digital Teaching & Efficiency Tools for Teachers

1. Utilize Real-Time Formative Assessments tools (shared collaborative workspaces, quick polls) to determine student progress and adjust instruction accordingly throughout the lesson.
2. Leverage enhanced ways to provide better feedback to better student-to-student and teacher-to-student writing and work products in the form of embedded digital audio and written comments.
3. Provide students with Tools to Collaborate and Authentically Demonstrate their Learning through blogs, student web sites, student videos, screencasts, etc.

Objective 2: Infuse Digital Learning Experiences into Curriculum

1. Utilize instructional technology tools to assist students struggling with reading and writing, develop fluency, understand the text, and gain independence.
2. Provide opportunities that leverage technology to personalize learning to match students' needs and tailor learning to their interests.
3. Use virtual manipulative and digital visualization tools “to explore and deepen students' understanding of mathematical reasoning and concepts.”

We have shared the vision for how innovation around digital learning and teaching has been shared and communicated to all of our stakeholders in the following ways:

1. Digital Learning Initiative (DLI), a series of eight (8) workshops attended by approximately 60-70 school-based instructional technology leads listed below focusing on the effective use of technology within the content areas (Digital Learning Objectives) and aligned to the district adopted Learning Cycles to turn-key content when they return to their schools.
2. Embed Digital content and model high leverage instructional strategies that utilize technology in the core content areas within NPS curricular guidance documents and content workshops (monthly Principal Leadership Institutes, Leadership Institute for Teacher Teams workshops, Vice Principal Leadership Institute, and Special Education Teacher Team workshops)
3. Teacher-to-teacher led hour after school PD on Digital Learning Objectives offered throughout the district with three-four sessions per week.

Additionally, during the 2015-16 school year we began a new pilot initiative entitled the Digital Transformation Lighthouse Initiative with a subset of seven (7) schools identified by their experience implementing and support innovative practices with their teachers, commitment to integrate technology to support learning, an administration adoption to leverage digital tools, and a financial investment in devices and hardware within their schools. The purpose of this effort is to develop model schools where we will be able to facilitate inter-school visits and develop in-district leaders at each of these schools around three specific objectives where technology can be leveraged to enhance (1) teaching and learning, (2) school operations and efficiency, and (3) outreach to stakeholders / culture aligned to their existing objectives.

4. Internal Control

Management of the District is responsible for establishing and maintaining an internal control system designed to ensure that the assets of the District are protected from loss, theft or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles (GAAP) in the United States of America as they pertain to governmental entities. The internal control system is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

As a recipient of federal awards and state financial assistance, the District also is responsible for ensuring that adequate internal controls are in place to ensure compliance with applicable laws and regulations related to those programs. Internal control is also subject to periodic evaluation by the District management.

As part of the District's single audit, described earlier, tests are made to determine the adequacy of the internal control system, including that portion related to federal awards and state financial assistance programs, as well as to determine that the District has complied with applicable laws and regulations.

5. Budgetary Controls

In addition to internal control, the District maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the Commissioner of Education. Annual appropriated budgets are adopted for the General Fund and the Special Revenue Fund. Project-length budgets are approved for the capital improvement accounted for in the Capital Projects Fund. The final budget amount, as amended, for the fiscal year is reflected in the financial section and the analysis of the results thereon is reported in the Management's Discussion and Analysis (MD&A) section of this report.

An encumbrance accounting system is used to record outstanding purchase commitments on a line item basis. Open encumbrances at year-end are either cancelled or are included as re-appropriations of fund balance in the subsequent year. Those amounts to be re-appropriated are reported as fund balance, assigned to other purposes at June 30, 2016.

6. Accounting System and Reports

The District's financial statements are presented in conformity with generally accepted accounting principles in the United States of America, as promulgated by the Governmental Accounting Standards Board (GASB). The accounting system of the District is organized on the basis of funds and a government-wide presentation is also included. These funds and government-wide statements are explained in "Notes to the Basic Financial Statements," Note 1.

7. Financial Reporting

The District was awarded the Association of School Business Officials Internationals' (ASBO) Certificate of Excellence in Financial Reporting Award (COE) for excellence in the preparation and issuance of our fiscal year end 2015 Comprehensive Annual Financial Report (CAFR). This was the eleventh consecutive year that the Certificate of Excellence was awarded to the District. A copy of the Certificate of the Excellence in Financial Reporting Award has been included in our 2016 CAFR.

The Certificate of Excellence in Financial Reporting Program was designed by ASBO International to enable school business officials to achieve a high standard of financial reporting. The award, the highest recognition for school district financial operations offered by ASBO, is only conferred to school systems that have met or exceed the standards of the program. By preparing and presenting a CAFR, the District has validated the credibility of its school system's operations, measured the integrity and technical competence of the business staff, assisted in strengthening our presentations for bond requests, and provided professional recognition.

The Certificate is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Programs' requirements and we are submitting it to ASBO to determine its eligibility for the fiscal year 2015/2016 certificate.

The District also was awarded the Meritorious Budget Award by ASBO International recognizing excellence in school budget presentation.

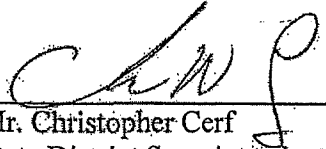
8. Other Information

Independent Audit: State statutes require an annual audit by independent certified public accountants or registered municipal accountants. The accounting firm of Wiss & Company, LLP was appointed by the District. In addition to meeting the requirements set forth in state statutes, the audit also was designed to meet the requirements of the Uniform Guidance and State Treasury Circular Letter OMB 15-08. The auditors' report on the basic financial statements, required supplementary information, and the other supplementary information are included in the financial report. The auditors' reports related specifically to the single audit are included in the single audit section of this report.

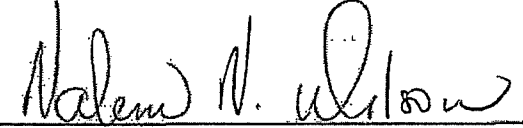
9. Acknowledgements

The District would like to thank and acknowledge the members of the Advisory Board and District staff for their hard work and dedication in providing a quality education, setting high academic standards, high expectations, and equal access to programs that provide and motivate a variety of interest and abilities for every student based on his or her needs. The District would also like to thank the parents and Newark Community for their continued support and belief that we can change hearts and minds to value education.

Respectfully submitted,



Mr. Christopher Cerf
State District Superintendent



Ms. Valerie V. Wilson
Chief Financial Officer/
School Business Administrator

School District of the City of Newark
Newark, New Jersey

Roster of Officials

June 30, 2016

Members of the Advisory Board of Education (April 2015 through April 2016)

Ms. Ariagna Perello, Chairperson
Dr. Marques-Aquil Lewis, Vice Chairperson
Ms. Antoinette Baskerville-Richardson
Ms. Dashay Carter
Ms. Crystal C. Fonseca
Mr. Rashon K. Hasan
Mr. Donald G. Jackson, Jr.
Mr. Khalil Sabu Rashidi
Mr. Philip C. Seelinger, Jr.
Mr. Nathan dos Santos, Student Representative

Other Officials

Mr. Christopher Cerf, District Superintendent
Ms. Valerie V. Wilson, Chief Financial Officer/School Business Administrator
Mrs. Charlotte Hitchcock, Esq., General Counsel
Mr. Evan S. Gillingham, Treasurer of School Moneys

Newark Public Schools
Newark, New Jersey

Consultants, Independent Auditors and Advisors

Architects

Various- List on file in Office of Design and Construction

Independent Auditor

Wiss & Company, LLP
354 Eisenhower Parkway
Livingston, New Jersey 07039

Attorneys

Various- List on file in Office of Legal

Official Depositories

Santander Bank
905 Broad Street
Newark, New Jersey 07102

Hudson United Bank
155 Halsey Street
Newark, New Jersey 07102

Bank of America
790 Broad Street
Newark, New Jersey 07102

Wells Fargo
550 Broad Street
Newark, New Jersey 07102

City National Bank
900 Broad Street
Newark, New Jersey 07102

Penn Federal Savings Bank
155 Central Avenue
Newark, New Jersey 07102

Valley National Bank
1455 Valley Road
Wayne, New Jersey 07470

PNC, Bank
80 Park Place
Newark, New Jersey 07102

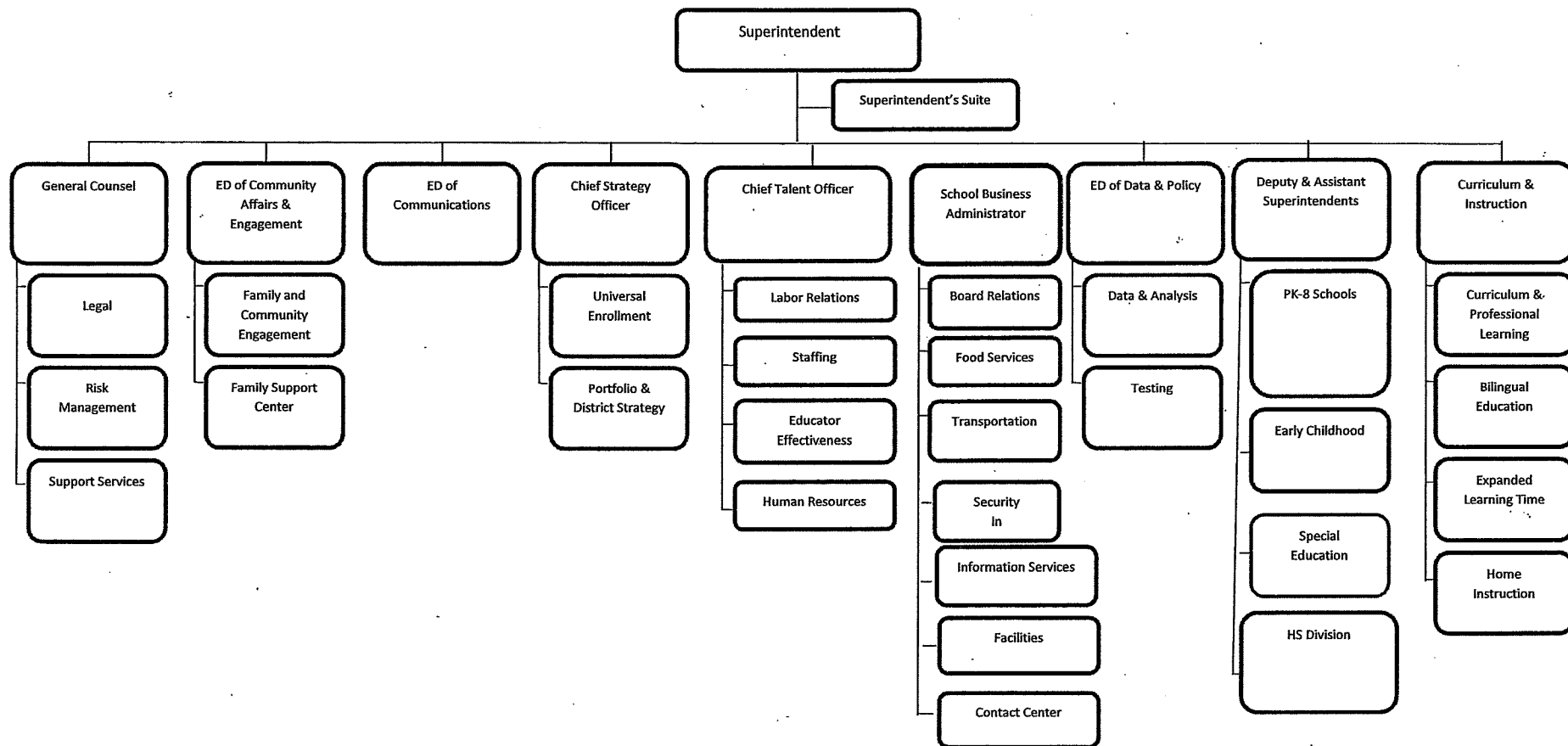
TD Bank North
60 Park Place
Newark, New Jersey 07102

Hudson City Savings
60 Park Place, Ste 3
Newark, New Jersey 07102

Banco Popular, FSB
505 Bloomfield Avenue
Newark, New Jersey 07102

Newark Public Schools

Organization Chart





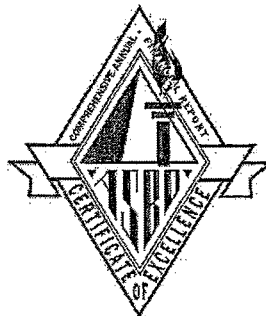
ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

The Certificate of Excellence in Financial Reporting Award
is presented to

Newark Public Schools

for its Comprehensive Annual Financial Report (CAFR)
for the Fiscal Year Ended June 30, 2015.

The CAFR has been reviewed and met or exceeded
ASBO International's Certificate of Excellence standards.



Brenda Burkett

Brenda R. Burkett, CPA, CSBA, SFO
President

John D. Musso

John D. Musso, CAE, RSBA
Executive Director

Financial Section

Independent Auditors' Report

Honorable School Advisory
Board Members
Newark Public Schools
County of Essex
Newark, New Jersey

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Newark Public Schools, County of Essex, New Jersey (the "District"), as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey; and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards and requirements require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures elected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the District as of June 30, 2016, and the respective changes in financial position, and, where applicable, cash flows, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis, schedule of the District's proportionate share of the net pension liability-PERS, schedule of District contributions-PERS, schedule of the State's proportionate share of the net pension liability associated with the District-TPAF, the District's proportionate share of the net pension liability-Board of Education Employees' Pension Fund of Essex County, schedule of District contributions-Board of Education Employees' Pension Fund of Essex County and budgetary comparison information as presented in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The introductory section, combining

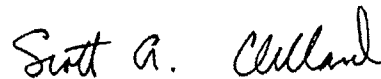
and individual fund financial statements, school-level schedules, long-term debt schedule and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedules of expenditures of federal awards and state financial assistance are presented for purposes of additional analysis, as required by Title 2 U.S. *Code of Federal Regulations (CFR) Part 200 Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance) and New Jersey OMB Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*, respectively, and are also not a required part of the basic financial statements.

The combining and individual fund financial statements and long-term debt schedules and the schedules of expenditures of federal awards and state financial assistance are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements, school-level schedules, long-term debt schedules and the schedules of expenditures of federal awards and state financial assistance are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 27, 2017 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



Scott A. Clelland
Licensed Public School Accountant
No. 1049



WISS & COMPANY, LLP

January 27, 2017
Livingston, New Jersey

Required Supplementary Information
Part I

Management's Discussion and Analysis

Newark Public Schools
Newark, New Jersey
Management's Discussion and Analysis
Year Ended June 30, 2016

As management of the Newark Public Schools (District), we offer readers of the District's financial statements this narrative discussion, overview, and analysis of the financial activities of the District as of and for the year ended June 30, 2016. We encourage readers to consider the information presented, in conjunction with additional information that we have furnished in our letter of transmittal.

Management's Discussion and Analysis (MD&A) is an element of Required Supplementary Information specified in the Governmental Accounting Standard Board's (GASB) Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*. Certain comparative information between the current fiscal year and the prior fiscal year is required to be presented in the MD&A.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This document also contains required and other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the assets, deferred outflows of resources, deferred inflows of resources and liabilities of the District, with the difference between the four reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the net position of the District changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., earned but unused vacation leave).

The government-wide financial statements can be found on pages 35-36 of this report.

Fund financial statements. A fund is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balance for the general fund, special revenue fund and capital projects fund, all of which are considered to be major funds.

The District adopts an annual appropriated budget for its general fund and special revenue fund. Budgetary comparison statements have been provided as required supplementary information for the general fund and special revenue fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 37-39 of this report.

Proprietary funds. The District maintains two proprietary fund types, enterprise and internal service. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The District uses enterprise funds to account for the operations of its food service program and regional day school, both of which are considered to be major funds of the District. Internal service funds are used as an accounting device to accumulate and allocate costs internally among the District's various functions. The District uses two internal service funds to account for services provided to all the other funds of the District relating to self-insurance and its warehouse, both of which are considered to be major funds of the District. The internal service funds have been included within the governmental activities in the government-wide financial statements. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The basic proprietary fund financial statements can be found on pages 40-42 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the governmental entity. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the District's own programs.

The District utilizes a trust fund to account for resources related to its unemployment compensation claims and private-purpose scholarship funds. The District uses agency funds to account for resources held for student activities, health benefits and payroll related liabilities. The fiduciary fund financial statements can be found on pages 43-44 of this report.

Notes to the basic financial statements. The notes provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 45-92 of this report.

Required Supplementary Information (RSI). The District is required to present certain supplementary information for its participation in the Public Employees' Retirement System ("PERS"), Teachers' Pension and Annuity Fund ("TPAF") and the Board of Education Employee's Pension Fund of Essex County. Schedules of the District's proportionate share of the PERS net pension liability, contributions made to this program, a schedule of the State's proportionate share of the net pension liability related to TPAF and a schedule of the District's proportionate share of the net pension liability Board of Education Employee's Pension Fund of Essex County are reported as required supplementary information and can be found on pages 93-98 of this report and additional RSI related to the general fund and special revenue fund budgetary comparisons is included on pages 99-119 of this report.

Other information. The combining statements referred to earlier in connection with governmental funds, enterprise funds and internal service funds are presented immediately following the notes to the financial statements. Combining and individual fund statements and schedules can be found on pages 120-371 of this report.

Financial Highlights

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$330,984,887 at the close of 2016. The following table provides a summary of net position relating to the District's governmental and business-type activities at June 30, 2016 and 2015:

	Governmental Activities		Business-type Activities		Total	
	2016	2015	2016	2015	2016	2015
Current and other assets	\$ 98,808,702	\$ 107,826,811	\$ 7,521,334	\$ 7,831,112	\$ 106,330,036	\$ 115,657,923
Capital assets, net	748,891,569	743,636,444	1,574,480	1,604,012	750,466,049	745,240,456
Total assets	847,700,271	851,463,255	9,095,814	9,435,124	856,796,085	860,898,379
Deferred outflow of resources	61,139,807	21,042,455			61,139,807	21,042,455
Liabilities						
Other liabilities	169,375,157	476,389,101	1,764,330	2,407,447	171,139,487	478,796,548
Long term liabilities	382,689,433	342,556,164			382,689,433	342,556,164
Total liabilities	552,064,590	818,945,265	1,764,330	2,407,447	553,828,920	821,352,712
Deferred inflow of resources	25,790,601	25,441,893			25,790,601	25,441,893
Net position:						
Net investment in capital assets	744,954,072	741,112,293	1,574,480	1,604,012	746,528,552	742,716,305
Restricted	1,980,537	7,380,484			1,980,537	7,380,484
Unrestricted (deficit)	(415,949,722)	(420,661,093)	5,757,004	5,423,665	(410,192,718)	(415,237,428)
Total net position	\$ 330,984,887	\$ 327,831,684	\$ 7,331,484	\$ 7,027,677	\$ 338,316,371	\$ 334,859,361

The increase in capital assets net and the net investments in capital assets is mainly due to capital asset additions, exceeding depreciation expense and the loss on conveyance of land and properties.

The largest portion of the District's net position is its investment in capital assets (e.g., land, construction-in progress, buildings and improvements, and machinery, equipment, and vehicles), net of depreciation and less any related debt used to acquire those assets that are still outstanding. The District uses these capital assets to provide services to students; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining (deficit) balance of unrestricted net position reflects long-term obligations, such as compensated absences, an amount due for prior year pension payments deferral, and net pension liabilities, that are not offset by any assets.

The increase in the deferred outflow of resources, long-term liabilities, as well as the deferred outflow of resources, is primarily the result of the increase in the net pension liability and related inflows and outflows recorded on the full accrual financial statements, recorded under Governmental Accounting Standards Board Statement No. 68, *Accounting and Financial Reporting for Pensions* and Governmental Accounting Standards Board Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment to GASB Statement No. 68*.

The main reason for the decrease in restricted net position is due to the excess surplus that was designated in the prior year that was used in the 2015-16 budget.

District activities. The key elements of the District's changes in net position for the years ended June 30, 2016 and 2015 are as follows:

Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2016	2015	2016	2015	2016	2015
Revenues:						
Program revenues:						
Charges for services	\$ 684,826	\$ 1,570,989	\$ 6,315,269	\$ 6,832,952	\$ 7,000,095	\$ 8,403,941
Operating grants and contributions	144,060,099	142,854,573	19,919,143	19,357,604	163,979,242	162,212,177
Capital grants and contributions	48,543,882	50,662,545			48,543,882	50,662,545
General revenues:						
Property taxes	115,650,165	113,382,515			115,650,165	113,382,515
Federal and state aid not restricted to a specific purpose	891,308,762	861,302,808			891,308,762	861,302,808
Earnings on investments	346,781	300,577			346,781	300,577
Miscellaneous	6,277,946	6,251,480			6,277,946	6,251,480
Total revenues	1,206,872,461	1,176,325,487	26,234,412	26,190,556	1,233,106,873	1,202,516,043
Expenses:						
Instructional services	503,657,793	496,209,982			503,657,793	496,209,982
Support services	470,271,967	476,698,622			470,271,967	476,698,622
Special Schools	3,367,974	3,684,294			3,367,974	3,684,294
Charter Schools	233,052,397	208,949,538			233,052,397	208,949,538
Interest on long-term debt	279,665	32,304			279,665	32,304
Business Type Activities			26,430,605	27,603,460	26,430,605	27,603,460
Total expenses	1,210,629,796	1,185,574,740	26,430,605	27,603,460	1,237,060,401	1,213,178,200
Decrease in net position before transfers	(3,757,335)	(9,249,253)	(196,193)	(1,412,904)	(3,953,528)	(10,662,157)
Transfers	(500,000)	(2,550,000)	500,000	2,550,000	-	-
Change in net position before special items	(4,257,335)	(11,799,253)	303,807	1,137,096	(3,953,528)	(10,662,157)
Special item - reversal of prior year accrual	15,018,126				15,018,126	
Special item - loss on conveyance of properties	(7,607,588)				(7,607,588)	
Total special items	7,410,538	-	-	-	7,410,538	-
Change in net position	3,153,203	(11,799,253)	303,807	1,137,096	3,457,010	(10,662,157)
Net position - beginning	327,831,684	339,630,937	7,027,677	5,890,581	334,859,361	345,521,518
Net position - ending	\$ 330,984,887	\$ 327,831,684	\$ 7,331,484	\$ 7,027,677	\$ 338,316,371	\$ 334,859,361

Charges for services decreased approximately \$1.4 million or 16.70%, mainly as a result of a decrease in revenues in the general fund for tuition as the District received less students.

Federal and state aid not restricted to a specific purpose increased approximately \$30 million or 3.48% as a result approximately \$21.4 million in On-behalf TPAF Pension and Social Security contributions as compared to the prior year, which was offset by of other state aids.

Under New Jersey reporting guidelines, many programs that could be considered instructional programs are categorized under support services such as tuition paid for special education students placed in private or regional day schools and library/media services. Health benefits, at the option of the District, paid on behalf of employees, including instructional, may be charged under the support services category and not by program and function code.

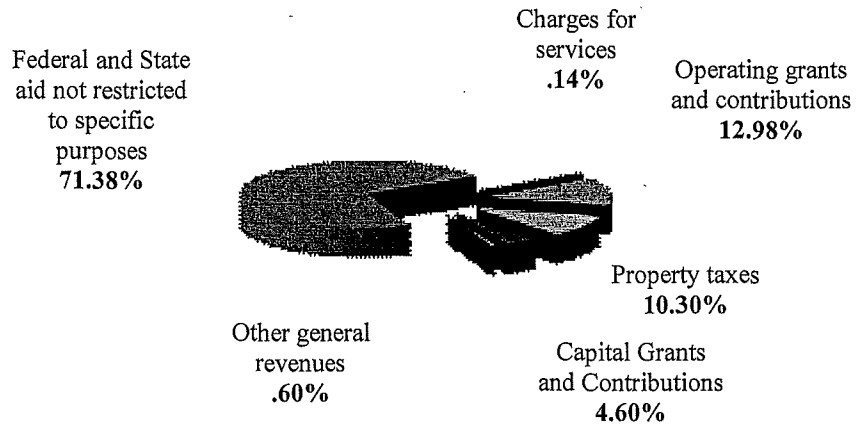
Payments made to charter schools increased by approximately \$24.1 million as a result of the increased enrollments of Newark Public Schools students attending charter schools, as well as the increase in per-pupil-costs associated with individual charter schools being attended. This is a continuing trend for the District.

In the current year, there are two special items identified pertaining the reversal of the prior year retro accrual which will not be paid and was cancelled during fiscal year 2015-2016, as well as a loss on the conveyance of properties which were various schools turned over to the Newark Housing Authority to be sold in future years.

Financial Analysis of the District's Funds

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Revenue by Source - Governmental Activities



Governmental funds. The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. The fund balance is divided between restricted balances and unassigned balances. The District has designated

portions of the unassigned fund balance to earmark resources for the payment of certain government-wide liabilities that are not recognized in the governmental funds.

General Fund. The general fund is the chief operating fund of the District. The total unassigned fund balance deficit is (\$44,599,035), while the total fund balance is a deficit balance of (\$43,502,200). P.L. 2003, c97 provides that in the event state school aid payments are not made until the following school budget year, districts must record the last state aid payments as revenue, for budget purposes only, in the current school year. The bill provides legal authority for school districts to recognize this revenue in the current budget year. For governmental transactions, GASB Statement No. 33 requires that recognition should be symmetry, i.e. if one government recognizes as asset, the other government recognizes a liability. Since the State is recording the last two state aid payments in the subsequent fiscal year, the school district cannot recognize the last two state aid payments in its GAAP financial statements. Due to the timing differences of recording the last two state aid payments, the General Fund balance and the Special Revenue Fund (deficit) balance do not alone indicate that the District is facing financial difficulties. In fact, if the last state aid payments were received as planned, the District would not have a deficit in either the unassigned general fund or special revenue fund total fund balance as the last state aid payments exceed the reported deficits.

Special Revenue Fund. The special revenue fund is used to track the proceeds of specific revenue sources that are restricted or committed to expenditures for specific purposes, other than debt service or capital projects. Revenues and expenditures for the current fiscal year decreased approximately \$1.2 million attributable mostly to an increase in state grants due to an increase in the state preschool education aid award and expenditures.

Capital Projects Fund. The capital projects fund is used to account for and report financial resources that are restricted, committed, or assigned to an expenditure for capital outlays, including the acquisition or construction of major capital facilities and other assets (other than those financed by proprietary funds). There were expenditures of \$48,981,079 in the current fiscal year compared to expenditures of \$50,753,585 in the prior year. This is mainly attributable to the completion of the Elliott Street School in the current year and the Oliver Street school in the prior year. Construction and funding has winded down on several other external masonry projects at various sites.

The following schedule presents a summary of the General Fund and Special Revenue Fund revenues for the fiscal year ended June 30, 2016, and the increases and decreases in relation to the prior year. The Capital Projects Fund has been excluded as amounts vary substantially from year to year.

Revenue	Amount	Percent of Total	Increase (Decrease) from 2015	Percent of Increase (Decrease)
Local sources	\$ 126,302,514	11.9%	\$ 2,394,310	1.9%
State sources	879,588,184	82.9%	12,253,282	1.4%
Federal sources	55,121,453	5.2%	(3,009,880)	-5.2%
Total	\$ 1,061,012,151	100.0%	\$ 11,637,712	1.1%

The increase in revenue from local sources of approximately \$2.4 million is mainly the result of an increase in the tax levy of approximately \$2.3 and miscellaneous revenue offset by a decrease in tuition revenue.

The increase of approximately \$12.3 million of state sources is attributable to increased Preschool Education Aid of approximately \$3.9 million and an increase of approximately \$8.5 million in on Behalf TPAF Pension and Medical benefits, offset by various decreases in Non-public state aid.

The decrease in federal sources in mainly due to less expenditures incurred related to federal grants.

The following schedule presents a summary of General Fund and Special Revenue Fund expenditures for the fiscal year ended June 30, 2016 and the increases and decreases in relation to the prior year. The Capital Projects Fund has been excluded as amounts vary substantially from year to year.

Expenditures	Amount	Percent of Total	(Decrease) Increase From 2015	Percent of (Decrease) Increase
Current expenditures:				
Direct Instruction	\$ 252,304,507	23.3%	\$ (14,414,756)	-5.4%
Support Services	596,008,300	55.0%	3,021,141	0.5%
Special schools	2,339,824	0.2%	(518,763)	-18.1%
Charter schools	233,052,397	21.5%	24,102,859	11.5%
Total	\$ 1,083,705,028	100.0%	\$ 12,190,481	1.1%

The decrease in current expenditures for both direct instruction and support services purposes is mainly the result of a decrease in salary expenditures due to a reduction in workforce and continued budget cuts of the District.

The increase of approximately \$24 million or 11.5% in charter schools is attributable to the increased enrollments of Newark Public Schools students attending charter schools, as well as the increase in per-pupil-costs associated with individual charter schools being attended.

General Fund Budgetary Highlights

The District budget is prepared according to New Jersey Statutes. The most significant budgeted fund is the general fund. During the fiscal year, there were several differences between the original budget and the final amended budget as a result of transfers being applied to certain line items. These transfers were made between line items as part of the normal process as permitted by State guidelines. Readers should refer to Section C of the financial report for comparisons between actual and budgeted amounts.

Described below are explanations for variations in revenues and expenditures for those lines where the modified budgeted amounts differ from the original budget by more than \$2,000,000 and 10%.

Revenues

There were no revenue fluctuations between the original and modified budgets in the excess of the scope listed above.

Expenditures

- The modified budget for Regular Programs – Instruction – Salaries of Teachers – exceeded the original budgeted amounts by approximately \$20 million or 15% as a result of restored teacher positions.
- The modified budget for Special Programs – Instruction – Resource Room/Center - Salaries of Teachers – exceeded the original budgeted amounts by approximately \$2.6 million or 22% due to increased enrollment in the program, resulting in the need for additional staff.
- The modified budget for Undistributed Expenditures – Tuition to Private School – Handicapped In-State – decreased from the original budgeted amount by approximately \$2.9 million or 11% as total Special Programs enrollment within the District has increased.
- The modified budget for Other Support Services – Student Related Services – Purchased Professional Educational Services increased approximately \$3.5 million or 403% as the result of restoration of certain programs at schools.
- The modified budget for Undistributed Expenditures – Custodial Services – Salaries increased from the original budgeted amount by approximately \$2.3 million or 10% as the District anticipated utilizing more in house employees rather than outside vendors for contracted services.
- The modified budget for Undistributed Expenditures – Security – Salaries increased from the original budgeted amount by approximately \$2.2 million or 19% as the District has conservatively budgeted in the past but anticipated additional security measures to be taken based on prior year final expenditures.
- The modified budget for Undistributed Expenditures – Student Transportation Services – Contracted Services (Special Education) increased from the original budgeted amounts by approximately \$4.4 million or 17% as the number of special education students enrolled has increased and therefore the transportation services required increased.
- The modified budget for Undistributed Expenditures - Unallocated Benefits – Worker’s Compensation increased from the original budgeted amounts by approximately \$2.4 million or 33% as a result of increases in costs and claims.
- The modified budget for Undistributed Expenditures - Unallocated Benefits – Other Employment Benefits decreased from the original budgeted amounts by approximately \$2.8 million or 33% as a result of decreases in benefit costs.

- The modified budget for Other Financing Sources – Transfers out to food service fund exceeded the original budgeted amounts by \$500,000 or 100% as a result of less revenues being generated in the food service fund than originally expected.

Described below are explanations for variations in revenues and expenditures for those lines where the modified budgeted amounts differ from the actual amounts by more than \$2,000,000 and 10%.

Revenues

- Actual investment income amounts were less than the modified budgeted amount by approximately \$2.8 million or 92% as a result of the decline in interest rates offered by financial institutions as well as the reduction in available cash eligible to earn interest.
- Actual miscellaneous income exceeded the modified budgeted amount by approximately \$3.4 million or 120% as a result of the District conservative approach during the budget process and budgeting amounts less than those actually realized on an annual basis. In addition, there were several old payable balances for mentor fees and suspense holding payables that were canceled in the current to miscellaneous revenue as they were not deemed valid liabilities of the District.
- Actual On-behalf TPAF pension and reimbursed social security contributions are unbudgeted revenue sources. Consequently, actual revenues as well as the related expenditures exceeded the final budgeted amount by approximately \$73.4 million.
- Actual Medicaid Reimbursement revenue was approximately \$2.6 million higher than budget revenue as a result of a conservative budget approach by the District each year. For several years the District revenue from reimbursement for Medicaid has increased due to increase in special education students, however the District has elected to keep the budgeted revenues at a lower level for conservative measures. Additionally a large portion of the increase is mainly attributable to a receipt of SEMI Settlement funds were received in July 2016 that is recorded in accounts receivable at year-end.

Expenditures

There were no expenditures fluctuations between the modified budgets and actual expenditures in the excess of the scope listed above.

The above analysis is on a budgetary basis and does not include the results of encumbered funds.

Capital Assets Administration

Capital Assets. As of June 30, 2016, the District has capital assets, net of accumulated depreciation, of \$750,466,049, including land, school buildings, machinery, equipment, vehicles and construction in progress noted as follows:

	Governmental Activities		Business-type Activities		Total	
	2016	2015	2016	2015	2016	2015
Land	\$ 26,517,077	\$ 28,226,696			\$ 26,517,077	\$ 28,226,696
Construction in progress	163,787,309	117,672,761			163,787,309	117,672,761
Buildings and building improvements	918,249,133	930,963,113			918,249,133	930,963,113
Machinery, equipment, and vehicles	14,285,412	13,554,139	\$ 7,286,300	\$ 7,239,569	21,571,712	20,793,708
Total capital assets	1,122,838,931	1,090,416,709	7,286,300	7,239,569	1,130,125,231	1,097,656,278
Accumulated Depreciation	(373,947,362)	(346,780,265)	(5,711,820)	(5,635,467)	(379,659,182)	(352,415,732)
Total Capital Assets net of Accumulated Depreciation	\$ 748,891,569	\$ 743,636,444	\$ 1,574,480	\$ 1,604,102	\$ 750,466,049	\$ 745,240,546

Additional detailed information on the Newark Public Schools' capital assets can be found in Note 4 to the basic financial statements.

Debt Administration and Long-term Liabilities

The District's long-term liabilities at June 30, 2016 and 2015 are as follows for governmental activities:

	Governmental Activities	
	2016	2015
Capital Lease Obligations	\$ 16,023,955	\$ 5,025,000
Deferred Pension Liability	2,559,401	2,809,090
Compensated absences	34,641,711	38,083,374
Total long-term liabilities	\$ 53,225,067	\$ 45,917,464

The District also has a net pension liability of \$332,531,908 and \$299,713,132 at June 30, 2016 and 2015, respectively.

Additional detailed information on the Newark Public Schools' long-term liabilities can be found in Note 5 to the basic financial statements.

Economic Factors and Next Year's Budget

- The District did not budget any of its June 30, 2016 fund balance to partially fund the 2016/17 operations. This is a decrease of \$4,988,616 from the amount of surplus budgeted for in the 2015/16 adopted budget of \$4,988,616.
- The tax levy which has remained relatively stable for approximately 20 years was increased to \$115,650,165 for the 2015/16 fiscal year. This was an increase of \$2,267,650 from the 2014/15 levy. For 2016/17, the District has again increased the amount of revenue from local taxes by \$7,535,471 to \$123,185,636.

All of these factors were considered in preparing the District's budget for the 2016-2017 fiscal year. The reduction and/or stabilization of state aid and the increase in students attending charter schools has caused difficulty in balancing its budgets and is expected to be more difficult in the future years. Additionally, it is noted that as of the date of this audit, the District has a potential budget shortfall in the 2016-2017 fiscal year budget. The amount of the potential shortfall is not currently determinable and the District is taking action to prevent any actual shortfall from occurring.

Requests for Information

This financial report is designed to provide a general overview of the Newark Public School's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the School Business Administrator, 2 Cedar Street, Newark, New Jersey 07102.

Basic Financial Statements

Government-wide Financial Statements

The government-wide financial statements provide a financial overview of the District's operations. These financial statements present the financial position and operating results of all governmental activities and business-type activities as of and for the Year Ended June 30, 2016.

Newark Public Schools

Statement of Net Position

June 30, 2016

	Governmental Activities	Business-type Activities	Total
Assets			
Cash and cash equivalents	\$ 48,621,275	\$ 5,195,003	\$ 53,816,278
Cash held with fiscal agents	328,376		328,376
Internal balances	17,288	(17,288)	-
Accounts receivable	35,700,133	2,190,867	37,891,000
Inventories	362,530	152,752	515,282
Restricted:			
Cash and cash equivalents	1,096,835		1,096,835
Cash held with fiscal agents	12,674,515		12,674,515
Capital assets, non-depreciable	190,304,386		190,304,386
Capital assets, depreciable, net	558,587,183	1,574,480	560,161,663
Total assets	<u>847,692,521</u>	<u>9,095,814</u>	<u>856,788,335</u>
Deferred Outflow of Resources			
Pension deferrals	61,139,807		61,139,807
Total assets and deferred outflow of resources	<u>908,832,328</u>	<u>9,095,814</u>	<u>917,928,142</u>
Liabilities			
Accounts payable and other liabilities	50,801,362	1,183,363	51,984,725
Accrued liabilities	34,912,324	513,242	35,425,566
Accrued interest payable	311,969		311,969
Intergovernmental payables:			
State	565,456		565,456
Federal	161,953		161,953
Other	203,373		203,373
Accrued liabilities for insurance claims	26,830,247		26,830,247
Unearned revenue	22,513,181	67,725	22,580,906
Net pension liability	332,531,908		332,531,908
Notes payable	30,000,000		30,000,000
Current portion of long-term obligations	3,067,542		3,067,542
Noncurrent portion of long-term obligations	50,157,525		50,157,525
Total liabilities	<u>552,056,840</u>	<u>1,764,330</u>	<u>553,821,170</u>
Deferred Inflow of Resources			
Pension deferrals	25,790,601		25,790,601
Total liabilities and deferred inflow of resources	<u>577,847,441</u>	<u>1,764,330</u>	<u>579,611,771</u>
Net position			
Net investment in capital assets	744,954,072	1,574,480	746,528,552
Restricted for:			
Capital projects	883,702		883,702
Other purposes	1,096,835		1,096,835
Unrestricted (deficit)	(415,949,722)	5,757,004	(410,192,718)
Total net position	<u>\$ 330,984,887</u>	<u>\$ 7,331,484</u>	<u>\$ 338,316,371</u>

See accompanying notes to basic financial statements.

Newark Public Schools

Statement of Activities

Year ended June 30, 2016

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		Total
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	
Governmental activities							
Instruction	\$ 503,657,793	\$ 684,826	\$ 32,346,977		\$ (470,625,990)		\$ (470,625,990)
Support services:							
Attendance/social work	9,521,164				(9,521,164)		(9,521,164)
Health services	12,853,217				(12,853,217)		(12,853,217)
Support services	180,136,242		108,217,481		(71,918,761)		(71,918,761)
Improvement of instruction	37,353,490				(37,353,490)		(37,353,490)
Educational media services	3,400,668				(3,400,668)		(3,400,668)
Instructional staff training	969,943				(969,943)		(969,943)
General administration	15,244,246				(15,244,246)		(15,244,246)
School administration	43,727,625				(43,727,625)		(43,727,625)
Central services	14,730,059				(14,730,059)		(14,730,059)
Administration information technology	7,263,931				(7,263,931)		(7,263,931)
Operation and maintenance of plant services	103,490,795			\$ 48,543,882	(54,946,913)		(54,946,913)
Student transportation	41,580,587				(41,580,587)		(41,580,587)
Special schools	3,367,974				(3,367,974)		(3,367,974)
Charter schools	233,052,397		3,495,641		(229,556,756)		(229,556,756)
Interest on long-term debt	279,665				(279,665)		(279,665)
Total governmental activities	<u>1,210,629,796</u>	<u>684,826</u>	<u>144,060,099</u>	<u>48,543,882</u>	<u>(1,017,340,989)</u>		<u>(1,017,340,989)</u>
Business-type activities							
Food service	20,860,652	160,287	19,919,143		\$ (781,222)		(781,222)
Regional day school	5,569,953	6,154,982			585,029		585,029
Total business-type activities	<u>26,430,605</u>	<u>6,315,269</u>	<u>19,919,143</u>		<u>(196,193)</u>		<u>(196,193)</u>
Total primary government	<u>\$ 1,237,060,401</u>	<u>\$ 7,000,095</u>	<u>\$ 163,979,242</u>	<u>\$ 48,543,882</u>	<u>(1,017,340,989)</u>	<u>(196,193)</u>	<u>(1,017,537,182)</u>
General revenues:							
Property taxes, levied for general purposes					115,650,165		115,650,165
Federal sources					3,990,690		3,990,690
State sources					887,318,072		887,318,072
Interest earnings					346,781		346,781
Miscellaneous income					6,277,946		6,277,946
Transfers					(500,000)	500,000	-
Total general revenues and transfers					<u>1,013,083,654</u>	<u>500,000</u>	<u>1,013,583,654</u>
Change in net position before special items					(4,257,335)	303,807	(3,953,528)
Special item - reversal of prior year accrual					15,018,126		15,018,126
Special item - loss on conveyance of properties					(7,607,588)		(7,607,588)
Total special items					<u>7,410,538</u>	<u>-</u>	<u>7,410,538</u>
Change in net position					3,153,203	303,807	3,457,010
Net Position—beginning					327,831,684	7,027,677	334,859,361
Net Position—ending					<u>\$ 330,984,887</u>	<u>\$ 7,331,484</u>	<u>\$ 338,316,371</u>

See accompanying notes to basic financial statements.

Fund Financial Statements

Governmental Funds

Newark Public Schools
Governmental Funds

Balance Sheet

June 30, 2016

	Major Funds			Total Governmental Funds
	General Fund	Special Revenue Fund	Capital Projects Fund	
Assets				
Cash and cash equivalents	\$ 12,336,600	\$ 7,316,764	\$ 868,344	\$ 20,521,708
Accounts receivable:				
State	2,712,331	17,548	7,606,696	10,336,575
Federal	2,173,768	10,518,455		12,692,223
Other	1,094,175	17,808		1,111,983
Interfund	17,343,110			17,343,110
Restricted Assets:				
Cash and cash equivalents	1,096,835			1,096,835
Cash held with fiscal agents			12,674,515	12,674,515
Total assets	<u>\$ 36,756,819</u>	<u>\$ 17,870,575</u>	<u>\$ 21,149,555</u>	<u>\$ 75,776,949</u>
Liabilities and Fund Balances				
Liabilities:				
Accounts payable	\$ 30,221,601	\$ 3,087,883	\$ 1,133,237	\$ 34,442,721
Accrued liabilities	19,953,188	1,399,167		21,352,355
Notes payable	30,000,000			30,000,000
Intergovernmental payables:				
State	90	565,366		565,456
Federal		161,953		161,953
Other			203,373	203,373
Interfunds payable		22,601	5,736,119	5,758,720
Other liabilities	84,140			84,140
Unearned revenue		21,406,515	1,106,666	22,513,181
Total liabilities	<u>80,259,019</u>	<u>26,643,485</u>	<u>8,179,395</u>	<u>115,081,899</u>
Fund balances:				
Restricted for:				
Capital reserve	1,096,835			1,096,835
Capital projects			12,970,160	12,970,160
Unassigned (deficit)	<u>(44,599,035)</u>	<u>(8,772,910)</u>		<u>(53,371,945)</u>
Total fund balances (deficit)	<u>(43,502,200)</u>	<u>(8,772,910)</u>	<u>12,970,160</u>	<u>(39,304,950)</u>
Total liabilities and fund balances	<u>\$ 36,756,819</u>	<u>\$ 17,870,575</u>	<u>\$ 21,149,555</u>	<u>\$ 75,776,949</u>

Amounts reported for *governmental activities* in the statement of net position (A-1) are different because:

Total fund balances per above \$ (39,304,950)

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. The cost of the assets is \$1,122,838,931 and the accumulated depreciation is \$373,947,362. 748,891,569

Deferred pension costs in governmental activities are not financial resources and are therefore not reported in the funds. 35,349,206

Net pension liability is not due and payable in the current period and therefore is not reported as a liability in the funds. (332,531,908)

Accrued pension contributions for the June 30, 2016 plan year end are not paid with current economic resources and are therefore not reported as a liability in the funds, but are included in accounts payable in the government-wide statement of net position. (14,778,163)

Internal service funds are used by the District to charge the costs of the warehouse and self-insurance programs to the individual funds. The assets and liabilities of the internal service funds are included with governmental activities. 821,138

Liabilities, including deferred pension liability and compensated absences are not due and payable in the current period and therefore are not reported as liabilities in the funds. (53,225,067)

Liability for health benefit liability is not due and payable in the current period due to two month lag. (13,559,969)

Liability for settlement to be paid with subsequent year budget, however is not due and payable in the current period and therefore is not reported as a liability in the funds. (365,000)

Accrued interest on long-term debt is not due and payable in the current period and therefore is not reported as a liability in the funds. (311,969)

Net position of governmental activities \$ 330,984,887

See accompanying notes to basic financial statements.

Newark Public Schools
Governmental Funds

Statement of Revenues, Expenditures and Changes in Fund Balances

Year ended June 30, 2016

	Major Funds			Total Governmental Funds
	General Fund	Special Revenue Fund	Capital Projects Fund	
Revenues:				
Local sources:				
Local tax levy	\$ 115,650,165			\$ 115,650,165
Tuition	684,826			684,826
Interest on investments	234,022		\$ 19,243	253,265
Miscellaneous	6,371,462	\$ 3,362,039		9,733,501
Total local sources	122,940,475	3,362,039	19,243	126,321,757
State sources	790,020,887	89,567,297	48,543,882	928,132,066
Federal sources	3,990,690	51,130,763		55,121,453
Total revenues	916,952,052	144,060,099	48,563,125	1,109,575,276
Expenditures:				
Current:				
Instruction	223,367,766	28,936,507		252,304,273
Support services:				
Instruction	42,527,283			42,527,283
Attendance/social work	6,448,033			6,448,033
Health services	8,728,382			8,728,382
Support services	47,991,265	96,807,685		144,798,950
Improvement of instruction	23,360,575			23,360,575
Educational media services / school library	2,383,828			2,383,828
Instructional staff training	912,927			912,927
General administration	12,513,008			12,513,008
School administration	24,283,119			24,283,119
Central services	10,415,668			10,415,668
Administration information technology	6,437,521			6,437,521
Required maintenance of plant services	13,680,296			13,680,296
Custodial services	51,293,654			51,293,654
Security	14,156,969			14,156,969
Student transportation	38,640,424			38,640,424
Unallocated benefits	122,071,641			122,071,641
On-behalf TPAF pension contributions	52,450,130			52,450,130
Reimbursed TPAF social security contributions	20,905,892			20,905,892
Capital outlay			48,981,079	48,981,079
Special schools-current	2,339,824			2,339,824
Charter schools-current	229,925,315	3,127,082		233,052,397
Total expenditures	954,833,520	128,871,274	48,981,079	1,132,685,873
(Deficit) excess of revenues (under) over expenditures	(37,881,468)	15,188,825	(417,954)	(23,110,597)
Other financing sources (uses):				
(Return of) Lease proceeds		(1,670,045)	12,669,000	10,998,955
Transfers in	16,124,861			16,124,861
Transfers out	(500,000)	(15,941,565)	(183,296)	(16,624,861)
Total other financing sources (uses)	15,624,861	(17,611,610)	12,485,704	10,498,955
Net change in fund balances before special item	(22,256,607)	(2,422,785)	12,067,750	(12,611,642)
Special item - prior year accrual canceled	15,018,126			15,018,126
Net change in fund balance	(7,238,481)	(2,422,785)	12,067,750	2,406,484
Fund balances, July 1 (deficit)	(36,263,719)	(6,350,125)	902,410	(41,711,434)
Fund balances, June 30 (deficit)	\$ (43,502,200)	\$ (8,772,910)	\$ 12,970,160	\$ (39,304,950)

The reconciliation of the fund balances of governmental funds to the net position of governmental activities in the statement of activities is presented in the accompanying schedule (B-3).

See accompanying notes to basic financial statements.

Newark Public Schools
Governmental Funds

Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balances of Governmental Funds to the Statement of Activities

Year ended June 30, 2016

Total net change in fund balances - governmental funds (from B-2)	\$ 2,406,484
Amounts reported for governmental activities in the statement of activities (A-2) are different because:	
Capital additions are reported in governmental funds as expenditures. However, in the statement of activities, the costs of those assets are allocated over their estimated useful lives as depreciation expense. This is the amount by which capital additions exceeded depreciation expense and the loss on conveyance of properties in the period.	
Depreciation expense	\$ (38,265,477)
Capital additions	51,128,190
Special item - loss on conveyance of land and properties	<u>(7,607,588)</u>
	5,255,125
Issuance of long-term debt (capital leases) provide current financial resources to governmental funds, which the repayment of the principal of the long term debt consumes the current financial resources of governmental funds. Neither transactions, however has any effect on net position.	(12,669,000)
Repayment of capital lease principal/return of lease proceeds is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position and is not reported in the statement of activities.	1,670,045
Internal services funds are used by the District to charge the costs of the warehouse and self-insurance programs to the individual funds. The activities of these funds are included in the Statement of Activities.	(93,354)
Repayments of deferred pension liabilities are expenditures in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position and is not reported in the statement of activities.	249,689
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	
Pension expense	3,766,290
Health benefit expense	(229,074)
Settlement expense	(365,000)
In the statement of activities, interest on long term debt is accrued, regardless of when due. In the governmental funds, interest is reported when due.	(279,665)
In the statement of activities, certain operating expenses, e.g., compensated absences (vacations) are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are reported in the amount of financial resources used (paid).	3,441,663
Change in net position of governmental activities (A-2)	<u><u>\$ 3,153,203</u></u>

See accompanying notes to basic financial statements.

Proprietary Funds

Newark Public Schools
Proprietary Funds

Statement of Net Position

June 30, 2016

	Major Funds			Internal Service Funds
	Enterprise Funds		Totals	
	Food Service	Regional Day School		
Assets				
Current assets:				
Cash and cash equivalents	\$ 898,756	\$ 4,296,247	\$ 5,195,003	\$ 28,099,567
Cash held with fiscal agents				328,376
Accounts receivable:				
State	32,371		32,371	
Federal	1,565,842		1,565,842	
Other	4,935	587,719	592,654	
Interfund	22,601	7,750	30,351	
Inventories	152,752		152,752	362,530
Total current assets	<u>2,677,257</u>	<u>4,891,716</u>	<u>7,568,973</u>	<u>28,790,473</u>
Capital assets:				
Machinery and equipment	7,144,439	141,861	7,286,300	
Accumulated depreciation	(5,643,278)	(68,542)	(5,711,820)	
Total capital assets, net	<u>1,501,161</u>	<u>73,319</u>	<u>1,574,480</u>	
Total assets	<u>4,178,418</u>	<u>4,965,035</u>	<u>9,143,453</u>	<u>28,790,473</u>
Liabilities				
Current liabilities:				
Accounts payable	951,014	232,349	1,183,363	1,139,088
Accrued liabilities	378,047	135,195	513,242	26,830,247
Interfund payable	47,639		47,639	
Unearned revenue	67,725		67,725	
Total current liabilities	<u>1,444,425</u>	<u>367,544</u>	<u>1,811,969</u>	<u>27,969,335</u>
Net Position				
Net investment in capital assets	1,501,161	73,319	1,574,480	
Unrestricted	1,232,832	4,524,172	5,757,004	821,138
Total net position	<u>\$ 2,733,993</u>	<u>\$ 4,597,491</u>	<u>\$ 7,331,484</u>	<u>\$ 821,138</u>

See accompanying notes to basic financial statements.

Newark Public Schools
Proprietary Funds

Statement of Revenues, Expenses and
Changes in Fund Net Position

Year ended June 30, 2016

	Major Funds			Internal Service Funds
	Enterprise Funds		Totals	
	Food Service	Regional Day School		
Operating revenues:				
Local sources:				
Program Revenue	\$ 55,302		\$ 55,302	
Non-program Revenue	64,228		64,228	
Tuition		\$ 6,153,739	6,153,739	
Miscellaneous	40,757	1,243	42,000	
Total local sources	160,287	6,154,982	6,315,269	
Services provided to other funds				\$ 13,266,984
Total operating revenues	160,287	6,154,982	6,315,269	13,266,984
Operating expenses:				
Salaries	6,065,740	3,700,176	9,765,916	675,910
Employee benefits	2,280,371	1,222,011	3,502,382	187,318
Purchased professional services	512,069	291,949	804,018	629,377
Other purchased services	516,489		516,489	
Energy		87,964	87,964	
Transportation		120,823	120,823	
Supplies and materials	9,674,808	69,815	9,744,623	300,272
Insurance				11,660,196
Textbooks		19,591	19,591	
Depreciation	265,667	12,042	277,709	
Cost of sales - program	1,530,010		1,530,010	
Cost of sales - non program	12,339		12,339	
Miscellaneous	2,960	45,582	48,542	781
Total operating expenses	20,860,453	5,569,953	26,430,406	13,453,854
Operating (loss) income	(20,700,166)	585,029	(20,115,137)	(186,870)
Nonoperating revenues (expenses):				
State sources:				
State school lunch program	238,365		238,365	
Federal sources:				
Fresh fruit and vegetable program	339,184		339,184	
School breakfast program	6,448,025		6,448,025	
National school lunch program	11,041,211		11,041,211	
After school snack program	231,874		231,874	
Food donation program commodities	1,620,484		1,620,484	
Investment income				93,516
Loss on disposal of capital assets	(199)		(199)	
Total nonoperating revenues (expenses)	19,918,944	-	19,918,944	93,516
(Loss) income before transfers	(781,222)	585,029	(196,193)	(93,354)
Transfer in - board contribution	500,000		500,000	
Change in net position	(281,222)	585,029	303,807	(93,354)
Total net position - beginning	3,015,215	4,012,462	7,027,677	914,492
Total net position - ending	\$ 2,733,993	\$ 4,597,491	\$ 7,331,484	\$ 821,138

See accompanying notes to basic financial statements.

Newark Public Schools
Proprietary Funds

Statement of Cash Flows

Year ended June 30, 2016

	Major Funds			Internal Service Funds
	Enterprise Funds		Totals	
	Food Service	Regional Day School		
Cash flows from operating activities				
Receipts from services provided				\$ 13,266,984
Receipts from customers	\$ 158,793	\$ 5,946,854	\$ 6,105,647	
Payments to employees	(5,961,818)	(3,721,775)	(9,683,593)	(675,910)
Payments for employee benefits	(2,280,371)	(1,222,011)	(3,502,382)	(187,318)
Payments to suppliers	(13,252,868)	(456,669)	(13,709,537)	(881,958)
Payments for miscellaneous purposes				(781)
Payments for insurance				(9,903,557)
Net cash (used in) provided by operating activities	(21,336,264)	546,399	(20,789,865)	1,617,460
Cash flows from noncapital financing activities				
Cash received from state and federal reimbursements	20,033,145		20,033,145	
Cash received from other funds - board contribution	500,000		500,000	
Cash disbursed to other funds - advances	(526,359)		(526,359)	
Cash received from food donation program	1,619,965		1,619,965	
Net cash provided by noncapital financing activities	21,626,751		21,626,751	
Cash flows from capital and related financing activities				
Acquisition of capital assets	(234,150)	(14,227)	(248,377)	
Net cash (used in) capital and related financing activities	(234,150)	(14,227)	(248,377)	
Cash flows from investing activities				
Cash received from investments				93,516
Net cash provided by investing activities				93,516
Net increase in cash and cash equivalents	56,337	532,172	588,509	1,710,976
Cash and cash equivalents, beginning of year	842,419	3,764,075	4,606,494	26,388,591
Cash and cash equivalents, end of year	\$ 898,756	\$ 4,296,247	\$ 5,195,003	\$ 28,099,567
Reconciliation of operating (loss) income to net cash (used in) provided by operating activities:				
Operating (loss) income	\$ (20,700,166)	\$ 585,029	\$ (20,115,137)	\$ (186,870)
Adjustments to reconcile operating (loss) income to net cash (used in) provided by operating activities:				
Depreciation	265,667	12,042	277,709	
Change in assets and liabilities:				
(Increase) in accounts receivable - other	(1,494)	(207,385)	(208,879)	
(Increase) in Interfund receivable		(743)	(743)	
(Increase) Decrease in inventory	(77,616)		(77,616)	13,848
(Decrease) increase in accounts payable	(926,577)	179,056	(747,521)	597,683
Increase (decrease) in accrued liabilities	103,922	(21,600)	82,322	1,192,799
Net cash (used in) provided by operating activities	\$ (21,336,264)	\$ 546,399	\$ (20,789,865)	\$ 1,617,460

Non-cash from non-capital financing activities

The District received \$1,619,965 of food commodities from the U.S. Department of Agriculture for the year ended June 30, 2016.

See accompanying notes to basic financial statements.

Fiduciary Funds

Newark Public Schools
Fiduciary Funds

Statement of Fiduciary Net Position

June 30, 2016

	<u>Unemployment Compensation Trust</u>	<u>Private Purpose Scholarship Fund</u>	<u>Agency Funds</u>
Assets			
Cash and cash equivalents	\$ 4,495,389	\$ 12,096	\$ 24,667,526
Interfund receivables	652,158	416,704	
Total assets	<u>5,147,547</u>	<u>428,800</u>	<u>\$ 24,667,526</u>
Liabilities			
Payroll deductions and withholdings payable			\$ 4,945,714
Summer escrow payroll payable			6,427,914
Accounts payable	459,111		
Interfund payable			12,635,964
Due to student groups			657,934
Total liabilities	<u>459,111</u>		<u>\$ 24,667,526</u>
Net Position			
Held in trust for unemployment claims	<u>\$ 4,688,436</u>		
Held in trust for scholarships		<u>\$ 428,800</u>	

See accompanying notes to basic financial statements.

Newark Public Schools
Fiduciary Funds

Statement of Changes in Fiduciary Net Position

Year ended June 30, 2016

	Unemployment Compensation Trust	Private-Purpose Scholarship Fund
Additions		
Interest on investments		\$ 19
Contributions:		
Board contributions	\$ 4,343,006	
Employee contributions	652,159	
Total additions	4,995,165	19
Deductions		
Unemployment payments	2,852,662	
Total deductions	2,852,662	
Change in net position	2,142,503	19
Net position - beginning of the year	2,545,933	428,781
Net position - end of the year	\$ 4,688,436	\$ 428,800

See accompanying notes to basic financial statements.

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2016

1. Summary of Significant Accounting Policies

The financial statements of the Board of Education (Board) of the Newark Public Schools (District) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The more significant of the Districts accounting policies are described below.

A. Reporting Entity

The financial reporting entity consists of a) the primary government, b) organizations for which the primary government is financially accountable, and c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The definition of the reporting entity is based primarily on the notion of financial accountability. A primary government is financially accountable for the organizations that make up its legal entity. It is also financially accountable for legally separate organizations if its officials appoint a voting majority of an organization's governing body and either it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burdens on, the primary government. A primary government may also be financially accountable for governmental organizations that are fiscally dependent on it.

The District, as the primary government for financial reporting entity purposes, has oversight responsibility and control over all activities related to the Newark Public Schools, in Newark, New Jersey. The District receives funding from local, state, and federal government sources and must comply with the requirements of these funding source entities.

The District is an instrumentality of the State of New Jersey, established to function as an educational institution. In 1988, the State of New Jersey approved, through the legislature and the State Board of Education, the authority for the State Department of Education to take over school districts that were failing according to the established monitoring process. In 1995, the State of New Jersey took control of the Newark Public Schools. The takeover legislation intended to authorize an intervention that would be temporary in nature. The State of New Jersey is still in control of the majority of District operations and as such the District currently operates as a local education agency under N.J.S.A. 18A:7A-34 to 52, "State Operated School District."

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2016

1. Summary of Significant Accounting Policies (continued)

The State District Superintendent is responsible for the fiscal and administrative control of the District. The Superintendent is appointed by the Commissioner of the New Jersey Department of Education. In June of 2014, the New Jersey State Board of Education approved returning control of fiscal management to the Newark Public Schools Advisory Board. In August of 2014, the New Jersey State Board of Education approved returning of personnel to the Newark Public Schools Advisory Board. The two remaining areas of the District administration and education that remain under State Control are governance, and instruction and programming. The operations of the District include pre-K, kindergarten, elementary, junior and senior high schools located in the City of Newark.

The District has no component units that are required to be included within the reporting entity, as set forth in Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the District. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers, students or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the Government-wide financial statements. Major individual governmental funds and major proprietary funds are reported as separate columns in the fund financial statements. The New Jersey Department of Education (NJDOE) requires that all funds be reported as major, as it is considered important for public interest and to promote consistency among District financial reporting in the State of New Jersey.

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2016

1. Summary of Significant Accounting Policies (continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers all revenues to be available if they are collected within sixty days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences, net pension liability, and deferred pension liability and certain legal settlements, are recorded only when payment is due.

Property taxes, interest, and state equalization monies associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal year. All other revenues are considered to be measurable and available only when the District receives cash.

The District has reported the following major governmental funds:

General Fund: The general fund is the general operating fund of the District and is used to account for all financial resources except those required to be accounted for in another fund. Included are certain expenditures for vehicles and movable instructional or non-instructional equipment, which are classified in the capital outlay subfund.

Special Revenue Fund: The District maintains one combined special revenue fund, which includes the proceeds of specific revenue sources (other than fiduciary funds or major capital projects) that are restricted or committed to expenditures for specified purposes.

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2016

1. Summary of Significant Accounting Policies (continued)

Capital Projects Fund: The capital projects fund is used to account for and report financial resources that are restricted, committed, or assigned to an expenditure for capital outlays, including the acquisition or construction of major capital facilities and other capital assets (other than those financed by proprietary funds). The financial resources are derived primarily from state aid and City funding.

The District reports the following major proprietary funds:

Enterprise Funds (Food Service and Regional Day School): The food service fund accounts for all revenues and expenses pertaining to cafeteria operations. The food service fund is utilized to account for operations that are financed and operated in a manner similar to private business enterprises. The stated intent is that the cost (i.e., expenses including depreciation and indirect costs) of providing goods or services to the students on a continuing basis are financed or recovered primarily through user charges. The Regional Day School fund accounts for all revenues and expenses in the operation of the school similar to a private business enterprise.

Internal Service Funds include the following:

Self-Insurance Fund: The self-insurance fund is used to cover the self-insured limits of the various insurance policies for all funds.

Warehouse Fund: The warehouse fund provides goods to other departments. The purpose of this fund is to achieve a level of efficiency and economy by purchasing items in bulk and responding expeditiously to the needs of the schools and departments.

Additionally, the District reports the following fund types:

Fiduciary Funds of the District include the unemployment compensation and private purpose scholarship trust funds and agency funds. The measurement focus of the Trust Funds are the economic resources measurement focus. Agency funds are purely custodial (assets equal liabilities) and thus do not involve measurements of results of operations. The following is a description of the fiduciary funds of the District:

Trust Funds: The unemployment compensation and private purpose scholarship funds are accounted for in essentially the same manner as governmental funds. The unemployment compensation trust fund is used to account for contributions from employees and the employer (Newark Public Schools) and interest earned on the balance as well as payments to the State for

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2016

1. Summary of Significant Accounting Policies (continued)

reimbursement of unemployment claims. The private purpose scholarship fund is utilized to provide scholarships to students and to account for the related transactions.

Agency Funds (Payroll Agency and Student Activity Fund): These agency funds are used to account for the assets that the District holds on behalf of others as their agent. Agency funds are custodial in nature and do not involve measurement of results of operations.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as program revenues include 1) fees charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District enterprise funds are charges for sales of food, tuition and program fees. Operating expenses for enterprise funds include the cost of sales, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Revenues and other governmental fund financial resources should be recognized in the accounting period in which they become both measurable and available. When an asset is recorded in governmental fund financial statements, but the revenue is not available the government should report a deferred inflow of resources until such time the revenue becomes available.

Ad Valorem (Property) Taxes are susceptible to accrual as, under New Jersey State Statute, a municipality is required to remit to the school district the entire balance of taxes in the amount voted upon or certified prior to the end of the school year. The District records the entire approved tax levy as revenue (accrued) at the start of the fiscal year, since the revenue is both measurable and available. The District is entitled to receive moneys under the established payment schedule and the unpaid amount is considered to be an "account receivable."

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2016

1. Summary of Significant Accounting Policies (continued)

The County Board of Taxation is responsible for the assessment of properties and the City Tax Collector is responsible for collection of taxes. Assessments are certified and taxes are levied on January 1; taxes are due February 1, May 1, August 1 and November 1. Unpaid taxes are considered delinquent the following January 1 and are then subject to lien.

D. Budgets/Budgetary Control

Annual appropriated budgets are prepared in the spring of each year for the general and special revenue funds. The budgets are submitted to the County Office and the Commissioner for approval. Budgets, except for the special revenue fund which is prepared using a non-GAAP budgetary basis, are prepared using the modified accrual basis of accounting. The legal level of budgetary control is established at line item accounts within each fund. Line item accounts are defined as the lowest (most specific) level of details as established pursuant to the minimum chart of accounts referenced in N.J.A.C. 6A:23. The District must approve all budget amendments. The District did make transfers during the year which are identified on schedules C-1, C-1a and C-2. Some of the transfers made were in significant amounts, but all were in the normal course of operations. Budgetary transfers were made during the current year in accordance with statutory guidelines. The over-expenditures related to on-behalf payments in the general fund are due to the inclusion of the non-budgeted on-behalf payments made by the State of New Jersey as District expenditures. These amounts are offset by related revenues and as such do not represent budgetary over-expenditures.

Formal budgetary integration into the accounting system is employed as a management control device during the year. For governmental funds, there are no substantial differences between the budgetary basis of accounting and accounting principles generally accepted in the United States with the exception of the legally mandated revenue recognition of the last two state aid payments for budgetary purposes only and the accounting for the special revenue fund as noted below. Encumbrance accounting is also employed as an extension of formal budgetary integration in the governmental fund types. Unencumbered appropriations lapse at fiscal year-end.

The accounting records of the special revenue fund are maintained on the grant accounting budgetary basis. The grant accounting budgetary basis differs from GAAP in that the grant accounting budgetary basis recognizes encumbrances as expenditures and also recognizes the related revenues, whereas the GAAP basis does not. Sufficient supplemental records are maintained to allow for the presentation of GAAP basis financial reports.

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2016

1. Summary of Significant Accounting Policies (continued)

E. Cash, Cash equivalents and investments

Cash and cash equivalents include petty cash, change funds, amounts on deposit, money market accounts and short term investments with original maturities of three months or less.

Investments are stated at fair value in accordance with Governmental Accounting Standards Board (GASB) Statement No. 31, "Accounting and Financial Reporting for Certain Investments and for External Investment Pools" and GASB Statement No. 72 "Fair Value Measurement and Application." The District classifies certificates of deposit, which have original maturity dates of more than three months but less than twelve months from the date of purchase, as investments and are stated at cost. All other investments are stated at fair value.

F. Interfund Receivables/Payables

Interfund receivables/payables represent amounts that are owed, other than charges for goods or services rendered to/from a particular fund in the District and that are due within one year.

G. Inventories

Inventories, which benefit future periods, other than those recorded in the enterprise fund, are recorded as an expense during the year of purchase. Inventories of the enterprise and internal service funds are recorded as expenses when consumed rather than when purchased.

The enterprise fund used the first-in, first-out (FIFO) method to account for inventories and inventories are valued at cost. Warehouse inventories are valued using average costs.

At June 30, 2016, the unused Food Donation Program commodities of \$22,523 are reported as unearned revenue in the Food Service Enterprise Fund.

H. Tuition

Tuition charges were established by the Board of Education based on estimated costs. The charges are subject to adjustment when the final costs have been determined. Tuition charges for the 2015-2016 fiscal year were based on rates established by the receiving District. These rates are subject to change when the actual costs have been determined.

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2016

1. Summary of Significant Accounting Policies (continued)

I. Capital Assets

Capital assets, which include land, building and building improvements, machinery and equipment and construction in progress, are reported in the applicable governmental or business-type activities columns in the Government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$2,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or through estimation procedures performed by an independent appraisal company. Land was valued at assessed value based upon information received from the City of Newark. Donated capital assets are valued at their estimated fair market value on the date of donation.

The costs of normal repairs and maintenance that do not add to the value of the asset or materially extend the assets lives are not capitalized.

Land and construction in progress are not depreciated. Property, plant and equipment of the District are depreciated using the straight line method. The following estimated useful lives are used to compute depreciation:

	<u>Years</u>
Machinery and equipment	2-20
Buildings	50
Building improvements	20
Vehicles	5-10

J. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The District has one item that qualifies for reporting in this category, deferred amounts related to pensions. In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to future periods and so will *not* be recognized as an inflow of resources (revenue) until that time. The District has one item that qualifies for reporting in this category, deferred amounts related to pensions.

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2016

1. Summary of Significant Accounting Policies (continued)

K. Accrued Salaries and Wages

Certain District employees who provided services to the District over the ten-month academic year have the option to have their salaries evenly disbursed during the entire twelve-month year. New Jersey statutes require that these earned but not disbursed amounts be retained in a separate bank account. As of June 30, 2016, the amount earned by these employees but not disbursed was \$6,427,914 and is included in liabilities – summer escrow payroll payable in the Payroll Agency fiduciary fund.

L. Compensated Absences

A liability for compensated absences that is attributable to services already rendered and that is not contingent on a specific event that is outside the control of the employer and employee is accrued as employees earn the rights to the benefits. The District uses the “vesting method” for estimating its accrued sick and vacation leave liability.

District employees earn vacation and sick leave in varying amounts under the District’s existing collective bargaining agreements. In the event of termination, an employee is reimbursed for accumulated vacation. Sick leave benefits provide for ordinary sick pay and begin vesting with the employee after one year of service.

The liability for vested compensated absences of the District is recorded in the Government-wide financial statements amounted to \$34,641,711 at June 30, 2016. A liability for these amounts is reported in the governmental funds only if they have matured at June 30, 2016, for example, as a result of employee resignations and retirements.

M. Unearned Revenue

Unearned revenue in the special revenue and capital project funds represents cash which has been received, but is not yet earned and certain outstanding encumbrances in the special revenue fund. Unearned revenue in the food service enterprise fund represents the value of unused U.S.D.A. commodities, as well as unexpended funds received related to the school meals equipment federal program.

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2016

1. Summary of Significant Accounting Policies (continued)

N. Long-Term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position, where applicable.

O. Fund Balances

GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* ("GASB 54") established fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. Under GASB 54, fund balances in the governmental funds financial statements are reported under the modified accrual basis of accounting and classified into the following five categories, as defined below:

- 1) Nonspendable – includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. Assets included in this fund balance category include prepaid assets, inventories, long-term receivables, and corpus of any permanent funds.
- 2) Restricted - includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.
- 3) Committed - includes amounts that can be used only for the specific purposes imposed by a formal action of the government's highest level of decision-making authority. The District's highest level of decision-making authority is the State Executive Superintendent and formal action is taken by resolution at publicly held meetings. Once committed, amounts cannot be used for other purposes unless the State Executive Superintendent revises or changes the specified use by taking the same action (resolution) taken to originally commit these funds.
- 4) Assigned – amounts intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed. Intent is expressed by either the State Executive Superintendent or Business Administrator, to whom the State Executive Superintendent has delegated the authority to assign amounts to be used for specific purposes, including the encumbering of funds.

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2016

1. Summary of Significant Accounting Policies (continued)

- 5) Unassigned - includes all spendable amounts not contained in the other classifications in the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed or assigned to specific purposes within the general fund. The general fund is the only fund that reports a positive unassigned fund balance amount. In the other governmental funds, if expenditures incurred for specific purposes exceed the amounts restricted, committed or assigned to those purposes, it may be necessary to report a negative unassigned fund balance.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed. For the unrestricted fund balance, the District first spends committed funds, then assigned funds, and finally, unassigned funds.

Of the \$43,502,200 deficit fund balance in the General Fund, \$11,454,715 of assigned for year-end encumbrances, \$1,989,797 designated for subsequent years expenditures – SEMI, \$802,348 designated for subsequent years expenditures – ARRA SEMI, and the unassigned portion of (\$58,845,895) are included in the unassigned deficit of (\$44,599,035), and \$1,096,835 has been restricted for capital reserve.

The special revenue fund undesignated deficit in the amount of \$8,772,910 due to a deficit of \$8,772,910 due to preschool education funds not being recognized as revenue in the financial statements due to the State's deferral of the last two state aid payments. The capital projects fund fund balance in the amount of \$12,970,160 is restricted and available for use on capital projects in future years.

P. Net Position

Net position represents the difference between assets, deferred inflows of resources, deferred outflows of resources and liabilities in the government-wide and proprietary fund financial statements. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any long-term debt used to build or acquire the capital assets. Net positions are reported as restricted in the government-wide and fund financial statements when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2016

1. Summary of Significant Accounting Policies (continued)

Q. Management Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

R. On-Behalf Payments

Revenues and expenditures of the general fund include payments made by the State of New Jersey for social security contributions and pension benefits for members of the New Jersey Teachers Pension and Annuity Fund. Additionally, revenues and expenses related to on-behalf pension contributions in the government-wide financial statements have been increased by \$97,297,185 to adjust for the full accrual basis expense incurred by the State of New Jersey during the most recent measurement period. The amounts are not required to be included in the District's annual budget.

S. Regional Day School

The Regional Day School is operated by the District under a contract with the New Jersey State Department of Education. The Regional Day School delivers educational services to approximately one hundred students who are severely emotionally disturbed or multiple handicapped.

The funding for the Regional Day School is provided by tuition payments from the local Districts who send their children to the Regional Day School. The District assumes the financial control and business management supervision of the School, as well as oversees the total educational program of the School. The School has its own principal and instructional staff as well as support staff that are employees of the District. The School building is owned by the State of New Jersey.

All expenses for the Regional Day School are funded through tuition and not through the local tax rate of City of Newark.

The Regional Day School budget is developed annually in conjunction with the School principal and officials from the District administration. Local school districts who anticipate sending children to the Regional Day School for the following school year are notified in advance of the anticipated tuition costs so that their own budgets may be properly constructed to reflect the tuition costs.

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2016

1. Summary of Significant Accounting Policies (continued)

T. Calculation of Excess Surplus

In accordance with N.J.S.A. 18A:7F-7, the restricted fund balance - excess surplus is a required calculation pursuant to the New Jersey Comprehensive Educational Improvement and Financing Act of 1996 (CEIFA). New Jersey school districts are required to reserve a general fund fund balance at the fiscal year end of June 30 if they do not appropriate a required minimum amount as budgeted fund balance in their subsequent years' budget. The District did not generate excess fund balance during the 2015-2016 fiscal year.

U. GASB Pronouncements

GASB Pronouncements Implemented in the 2016 Fiscal Year

In February, 2015, GASB issued Statement No. 72, *Fair Value Measurement and Application* ("GASB No. 72"). The objective of this Statement is to provide guidance for applying fair value for certain assets and liabilities and disclosures related to all fair value measurements. The requirements of this Statement mandate the use of valuation techniques that are appropriate under the circumstances and for which sufficient data are available to measure fair value. The requirements of this Statement will enhance comparability of financial statements among governments by requiring measurement of certain assets and liabilities at fair value using a consistent and more detailed definition of fair value and accepted valuation techniques. The requirements of this Statement are effective for financial statements for periods beginning after June 15, 2015. The District has adopted GASB No. 72 during the year ended June 30, 2016 and it did not have a significant impact on the District's financial statements.

Recently Issued Accounting Pronouncements to be implemented in future years

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* ("GASB No. 75"). The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB). It also improves information provided by state and local government employers about financial support for OPEB that is provided by other entities. The Statement will become effective for the District in the 2018 fiscal year. Management has not yet determined the impact of this Statement on the financial statements.

GASB Statement No. 77, *Tax Abatement Disclosures* ("GASB No. 77"). This Statement requires governments that enter into tax abatement agreements to disclose certain information about the agreements. The Statement will become effective for the District in the 2017 fiscal year.

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2016

1. Summary of Significant Accounting Policies (continued)

U. GASBs Implemented in the 2016 Fiscal Year (continued)

Management has not yet determined the impact of this Statement on financial statement note disclosures.

V. Subsequent Events

Management has reviewed and evaluated all events and transactions that occurred between June 30, 2016 through January 27, 2017, the date that the financial statements were issued for possible disclosure and recognition in the financial statements, and no items other than those already included in Note 12 - contingencies have come to the attention of the District that would require disclosure.

2. Reconciliation of Government-wide and Fund Financial Statements

Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position

The governmental fund balance sheet includes reconciliation between fund balance – total governmental funds and net position – governmental activities as reported in the Government-wide statement of net position. One element of that reconciliation explains that long-term liabilities, including capital leases, deferred pension liability, health benefit liabilities and compensated absences payable are not due and payable in the current period and therefore are not reported in the funds. The details of this \$53,225,067 difference are as follows:

Deferred pension liability	\$ 2,559,401
Capital lease payable	16,023,955
Compensated absences	34,641,711
	<hr/>
Net adjustment to reduce fund balance-total governmental funds to arrive at net position – governmental activities	<u>\$ 53,225,067</u>

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2016

3. Deposits and Investments

New Jersey school districts are limited as to the types of investments and types of financial institutions they may invest in. New Jersey statute 18A:20-37 provides a list of permissible investments that may be purchased by New Jersey school districts. Additionally, the District has adopted a cash management plan that requires it to deposit public funds in public depositories protected from loss under the provisions of the Governmental Unit Deposit Protection Act ("GUDPA"). GUDPA was enacted in 1970 to protect governmental units from a loss of funds on deposit with a failed banking institution in New Jersey.

N.J.S.A. 17:9-41 et. seq. establishes the requirements for the security of deposits of governmental units. The statute requires that no governmental unit shall deposit public funds in a public depository unless such funds are secured in accordance with the Act. Public depositories include savings and loan institutions, banks (both state and national banks) and savings banks, the deposits of which are federally insured. All public depositories must pledge collateral, having a market value at least equal to five percent of the average daily balance of collected public funds, to secure the deposits of governmental units. If a public depository fails, the collateral it has pledged, plus the collateral of all other public depositories, is available to pay the full amount of their deposits to the governmental units.

Deposits

New Jersey statutes require that school districts deposit public funds in public depositories located in New Jersey that are insured by the Federal Deposit Insurance Corporation, the Federal Savings and Loan Insurance Corporation, or by any other agency of the United States that insures deposits made in public depositories. School districts are also permitted to deposit public funds in the State of New Jersey Cash Management Fund (NJCMF) and the New Jersey Asset and Rebate Management Fund (NJ ARM).

New Jersey statutes require public depositories to maintain collateral for deposits of public funds that exceed depository insurance limits as follows:

The market value of the collateral must equal at least 5% of the average daily balance of collected public funds on deposit.

In addition to the above collateral requirement, if the public funds deposited exceed 75% of the capital funds of the depository, the depository must provide collateral having a market value at least equal to 100% of the amount exceeding 75%.

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2016

3. Deposits and Investments (continued)

Deposits (continued)

All collateral must be deposited with the Federal Reserve Bank of New York, the Federal Reserve Bank of Philadelphia, the Federal Home Loan Bank of New York, or a banking institution that is a member of the Federal Reserve System and has capital funds of not less than \$25,000,000.

The District's cash and cash equivalents are classified below to inform financial statement users about the extent to which the District's deposits and investments are exposed to custodial credit risk.

Operating cash accounts are held in the District's name by several commercial banking institutions. At June 30, 2016, the District's carrying amount of deposits was \$84,088,124 and the bank balance was \$105,954,894. Of the bank balance on June 30, 2016, \$1,249,410 of the District's cash deposits were secured by federal depository insurance. The New Jersey Governmental Unit Deposit Protection Act ("GUDPA") covered the bank balance of \$80,399,922. \$24,305,562 held in the District agency accounts are not covered by GUDPA. In addition, the District has \$13,002,891 of funds held by fiscal agents in the name of the District.

GASB Statement No. 40 requires that the District disclose whether its deposits are exposed to custodial credit risk (risk that in the event of failure of the counterparty, the District would not be able to recover the value of its deposit or investment). Deposits are considered to be exposed to custodial credit risk if they are: uncollateralized (securities are not pledged to the depositor), collateralized with the securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the name of the District.

The District does not have a policy for the management of custodial credit risk, other than depositing all of its funds in banks covered by GUDPA. At least five percent of the District's deposits were fully collateralized by funds held by the financial institution, but not in the name of the District. Due to the nature of GUDPA, further information is not available regarding the full amount that is collateralized.

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2016

3. Deposits and Investments (continued)

Investments

New Jersey statutes permit the District to purchase the following types of securities:

- a. Bonds or other obligations of the United States or obligations guaranteed by the United States.
- b. Bonds of any Federal Intermediate Credit Bank, Federal Home Loan Bank, Federal National Mortgage Agency or of any United States Bank for Cooperatives which have a maturity date not greater than twelve months from the date of purchase.
- c. Bonds or other obligations of the School District.
- d. New Jersey Cash Management Fund and New Jersey Asset and Rebate Management Fund.

The District did not have any investments held at June 30, 2016 or during the fiscal year ended June 30, 2016.

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2016

4. Capital Assets

The following schedule is a summarization of the governmental activities changes in capital assets for the year ended June 30, 2016:

	Balance June 30, 2015	Increases	Decreases	Transfers	Balance June 30, 2016
Governmental activities					
Capital assets, not being depreciated:					
Land	\$ 28,226,696		\$ (1,709,619)		\$ 26,517,077
Construction in progress – SDA	112,185,885	\$ 41,297,096		\$ (139,108)	153,343,873
Construction in progress – District	5,486,876	8,811,786		(3,855,226)	10,443,436
Total capital assets, not being depreciated	145,899,457	50,108,882	(1,709,619)	(3,994,334)	190,304,386
Capital assets, being depreciated:					
Buildings and building improvements	930,963,113		(16,708,314)	3,994,334	918,249,133
Machinery, equipment and vehicles	13,554,139	1,019,308	(288,035)		14,285,412
Total capital assets being depreciated	944,517,252	1,019,308	(16,996,349)	3,994,334	932,534,545
Less accumulated depreciation for:					
Buildings and building improvements	336,954,910	37,322,764	(10,810,345)		363,467,329
Machinery, equipment and vehicles	9,825,355	942,713	(288,035)		10,480,033
Total accumulated depreciation	346,780,265	38,265,477	(11,098,380)	-	373,947,362
Total capital assets, being depreciated, net	597,736,987	(37,246,169)	(5,897,969)	3,994,334	558,587,183
Governmental activities capital assets, net	\$ 743,636,444	\$ 12,862,713	\$ (7,607,588)	\$ -	\$ 748,891,569

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2016

4. Capital Assets (continued)

Depreciation expense related to governmental activities was charged to functions/programs of the District for the year ended June 30, 2016 as follows:

	<u>Amount</u>
Current:	
Instruction	\$ 15,757,440
Support Services	
Attendance / Social Work	402,706
Health services	545,123
Support services	9,043,290
Improvement of instructional services	1,458,964
Educational media services / school library	148,880
Instructional staff training	57,016
General administration	781,489
School administration	1,516,581
Central services	650,501
Administration information technology	402,050
Operation and maintenance of plant	4,942,052
Student transportation	2,413,253
Special schools	146,132
	<u>\$ 38,265,477</u>

The District acquired capital assets through a capital lease for energy conservation equipment for several schools located in the territorial boundaries governed by the School District with an option to purchase such equipment. The net book value of the capital assets held under this capital lease as of June 30, 2016 is \$3,902,063.

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2016

4. Capital Assets (continued)

The following is a schedule of the business-type activities changes in capital assets for the year ended June 30, 2016:

	Balance June 30, 2015	Increases	Decreases	Balance June 30, 2016
Business-type activities:				
Equipment	\$ 7,239,569	\$ 248,377	\$ (201,646)	\$ 7,286,300
Less accumulated depreciation for equipment	(5,635,558)	(277,709)	201,447	(5,711,820)
Total Business-type activities capital assets, net	<u>\$ 1,604,011</u>	<u>\$ (29,332)</u>	<u>\$ (199)</u>	<u>\$ 1,574,480</u>

5. Long-Term Liabilities

General Obligation Bonds

The Newark Public School District is currently a Type I School District. As mandated by State Statutes, all Type I debt service of the District is considered the direct obligation of the City of Newark and therefore, is recorded within the City's financial statements and not on the School District's financial statements. As of June 30, 2016, debt outstanding and recorded in the financial statements of the City of Newark amounted to \$59,527,000.

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2016

5. Long-Term Liabilities (continued)

Changes in Long-Term Liabilities

During the year ended June 30, 2016, the following changes occurred in governmental activities long-term liabilities:

	Balance June 30, 2015	Additions	Reductions	Balance June 30, 2016	Due within One Year
Governmental activities:					
Deferred pension liability	\$ 2,809,090		\$ 249,689	\$ 2,559,401	\$ 249,689
Capital lease payable	5,025,000	\$ 12,669,000	1,670,045	16,023,955	1,802,473
Compensated absences	38,083,374	1,015,380	4,457,043	34,641,711	1,015,380
Sub-total	45,917,464	13,684,380	6,376,777	53,225,067	3,067,542
Net pension liability	299,713,132	32,818,776		332,531,908	
Total governmental activities Long-term liabilities	\$ 345,630,596	\$ 46,503,156	\$ 6,376,777	\$ 385,756,975	\$ 3,067,542

The compensated absences, deferred pension liability, obligations under capital leases and net pension liability, are expected to be paid from budgetary appropriations in the general fund.

Capital Leases Payable

The District commenced a capital lease for \$5,025,000 with an interest rate of 1.199% on December 17, 2014. The term of the lease is for three years and is for equipment. The following is a schedule of the future minimum lease payments under the capital lease, and the present value of the net minimum lease payments at June 30, 2016.

	Amount
Fiscal year:	
2017	\$ 1,707,732
2018	1,707,732
Total minimum lease payments	3,415,464
Less amount representing interest	60,509
Present value of net minimum lease payments	\$ 3,354,955

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2016

5. Long-Term Liabilities (continued)

Obligation Under Capital Lease

A lease with a bank was issued on December 30, 2015 in the amount of \$12,669,000 to finance energy conservation measures pursuant to an Energy Savings Improvement Plan ("ESIP") at an interest rate of 3.304%. The first payment of this capital lease is due January 15, 2017. During the year ended June 30, 2016, \$601,251 of project costs were expended for the project. The District will be utilizing the savings from the energy plan to make the future lease payments. Principal and interest due on the lease are included in the future minimum lease payment schedule below.

The following is a schedule of the future minimum lease payments under the capital lease and the present value of the net future minimum lease payments at June 30, 2016:

	<u>Amount</u>
Fiscal year ending June 30:	
2017	\$ 576,265
2018	1,624,046
2019	1,674,977
2020	953,279
2021	924,595
2022-2026	4,942,957
2027-2031	4,515,344
2032	1,044,292
Total minimum lease payment	<u>16,255,755</u>
Less amount representing interest	<u>(3,586,755)</u>
Present value of net future minimum lease payments	<u>\$ 12,669,000</u>

6. Pension Plans

Plan Descriptions

Substantially all of the District's employees participate in one of the following contributory defined benefit public employee retirement systems, which have been established by State statute: the Teacher's Pension and Annuity Fund (TPAF), the Public Employees' Retirement System (PERS) or the Board of Education Employees' Pension Fund of Essex County (BOEPPFEC). Both the TPAF and PERS are sponsored and administered by the State of New Jersey. An elected Board administers BOEPPFEC. The Teachers' Pension and Annuity Fund retirement system is considered a cost sharing multiple employee plan with a special funding situation, as under current statute, all employer contributions are made by the State of New

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2016

6. Pension Plans (continued)

Jersey on behalf of the District and the system's other related non-contributing employers. The Public Employees Retirement System and the Board of Education Employees' Pension Fund of Essex County are also considered cost sharing multiple-employer plans.

Teachers' Pension and Annuity Fund

The Teachers' Pension and Annuity Fund was established in January 1955 under the provisions of N.J.S.A. 18A:66 to provide coverage including post-retirement health care to substantially all full time public school employees in the State. Membership is mandatory for such employees and vesting occurs after 10 years of service for pension benefits and 25 years for health care coverage. Age eligibility and benefit provisions were affected by Chapters 92 and 103, P.L. 2007, Chapter 89, P.L. 2008, Chapter 1, P.L. 2010, and Chapter 78, P.L. 2011. Members are classified into one of five tiers dependent upon the date of their enrollment. Tier 1, 2 and 3 members are eligible to retire at age 60, 60, and 62, respectively, with an annual benefit generally determined to be 1/55th of the average annual compensation for the highest three fiscal years' compensation for each year of membership during years of credited service. Tier 4 and 5 members are eligible to retire at age 62 and 65, respectively, with an annual benefit generally determined to be 1/60th of the average annual compensation for the highest five fiscal years' compensation for each year of membership during years of credited service. Anyone who retires early and is under their respective tier's retirement age receives retirement benefits as calculated in the above mentioned formulas but at a reduced rate in accordance with applicable New Jersey Statute based upon their tier.

Public Employee's Retirement System

The Public Employees' Retirement System was established in January 1955 under the provisions of N.J.S.A. 43:15A to provide coverage including post-retirement health care to substantially all full time employees of the State or any county, municipality, school Board or public agency provided the employee is not a member of another State-administered retirement system. Age eligibility and benefit provisions were affected by Chapters 92 and 103, P.L. 2007, Chapter 89, P.L. 2008, Chapter 1, P.L. 2010, and Chapter 78, P.L. 2011. Members are classified into one of five tiers dependent upon the date of their enrollment. Tier 1, 2 and 3 members are eligible to retire at age 60, 60, and 62, respectively with an annual benefit generally determined to be 1/55th of the average annual compensation for the highest three fiscal years' compensation for each year of membership during years of credited service. Tier 4 and 5 members are eligible to retire at age 62 and 65, respectively with an annual benefit generally determined to be 1/60th of the average annual compensation for the highest five fiscal years' compensation for each year of membership during years of credited service. Anyone who retires early and is under their respective tier's retirement age

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2016

6. Pension Plans (continued)

receives retirement benefits as calculated in the above mentioned formulas but at a reduced rate in accordance with applicable New Jersey Statute based upon their tier.

The State of New Jersey, Department of the Treasury, Division of Pensions and Benefits, issues publicly available financial reports that include the financial statements and required supplementary information for TPAF and PERS. The financial reports may be obtained by writing to the State of New Jersey, Department of the Treasury, Division of Pensions and Benefits, P.O. Box 295, Trenton, New Jersey 08625-0295.

Board of Education Employees' Pension Fund of Essex County

The Board of Education's Employees' Pension Fund of Essex County (BOEPPFEC) was established through the passage of Chapter 112, Public Laws of 1929 of the State of New Jersey, to provide coverage for non-teaching personnel in the Essex County school system. The Fund was closed to new membership with the passage of Chapter 86, Laws of New Jersey, 1980. Pursuant to the Act, a referendum on Social Security coverage was conducted by the New Jersey Division of Pensions for eligible active members of the fund on January 30, 1981. Because the number of members voting in favor of Social Security exceeded the minimum percentage of members voting for Social Security coverage, those members were transferred to the New Jersey Public Employees' Retirement System.

All active members have met the minimum 10-year vesting provision. Members on roll at January 1, 2000 are eligible for retirement at age 60 with an annual benefit generally determined to be 1/45th of the average annual compensation for the highest three fiscal years' compensation for each year of membership during years of creditable service. Retirement provisions have been significantly amended since inception and a plan booklet is available at the Fund office.

The statute governing the BOEPPFEC Plan provides for annual cost-of-living increases for those who have been retired at least two calendar years. Under an agreement reached with the Boards of Education, Cost of Living Adjustment (COLA) effective February 1, 1983 and thereafter are billed on a pay-as-you-go basis. The annual contribution of each Board is the sum of the COLA payments made during the year to the retirees of the Board plus an administrative charge based on an actuarial calculation. The plan pays 50% of the additional COLA increase for amounts certified after 1995. The BOEPPFEC Plan issues publicly available financial reports.

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2016

6. Pension Plans (continued)

Funding Policy

The contribution policy is set by New Jersey State Statutes and contributions are required by active members and contributing members. Plan member and employer contributions may be amended by State of New Jersey legislation. Under the provisions of Chapter 78, P.L. 2011, employee contribution rates for TPAF and PERS increased from 5.5% to 6.5% of employees' annual compensation. An additional increase is to be phased in annually through July 2018 that will bring the total pension contribution rate to 7.5% of employees' annual compensation. Employers are required to contribute at an actuarially determined rate in both the TPAF and PERS. The actuarially determined contribution includes funding for cost-of-living adjustments, noncontributory death benefits, and post-retirement medical premiums. Under current statute the Board is a non-contributing employer of the TPAF.

The BOEPPFEC plan requires employee contributions of 3% of annual base salary. Funding by the Essex County Boards of Education is determined by recommendation of the actuary pursuant to an actuarial evaluation. The funding method used is the frozen entry age actuarial cost method. Under this method, the unfunded past service liability as of June 30, 1981 was frozen and funded over the remaining amortization period. The remaining portion of pension costs are calculated in such a way as to spread the required contribution, known as the normal cost over the remaining lifetime of the active members as a level percentage salary.

The District's actuarially determined contribution to PERS (not including the deferred pension liability) for the years ended June 30, 2016, 2015 and 2014 were \$11,454,571, \$11,614,585 and \$12,302,417, respectively, for each of the three years, equal to the required contributions for each year. In the 2009 fiscal year, the State of New Jersey permitted school districts to defer up to 50% of their contributions due in 2009. The District elected this option, resulting in a deferral of \$3,597,116, which has been reported in the District's long-term liabilities section. The District made a payment on this accrued liability included in the 2016 contribution above in the amount of \$576,282, which included \$249,689 of principal and \$326,593 of interest costs.

In accordance with N.J.S.A. 18A:66-66, the State of New Jersey reimbursed the District \$20,905,892 during the year ended June 30, 2016 for the employer's share of social security contributions for TPAF members as calculated on their base salaries. The State of New Jersey also contributed \$52,450,130 to the TPAF for post-retirement benefits and pensions on behalf of the District. These amounts have been included in the Government-wide and fund financial statements.

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2016

6. Pension Plans (continued)

The District's COLA contribution to BOEPPFEC for the years ended June 30, 2016, 2015 and 2014, were \$4,204,879, \$4,741,066 and \$3,700,835, respectively. Based on the actuarial evaluations, normal costs and administrative charges have not been charged to various Boards of Education for the last four years. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of PERS and additions to/deductions from PERS fiduciary net position have been determined on the same basis as they are reported by PERS. For the purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Public Employee's Retirement System (PERS)

At June 30, 2016, the District reported a liability of \$303,262,201 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation July 1, 2014, which was rolled forward to June 30, 2015. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts, actuarially determined. At June 30, 2015, the District's proportion was 1.3509544425 percent, which was a decrease of 0.0831612589 from its proportion measured as of June 30, 2014.

For the year ended June 30, 2016, the District recognized full accrual pension expense of \$15,360,363 in the government-wide financial statements. At June 30, 2016, the District reported deferred outflows of resources and deferred inflows of resources related to PERS from the following sources:

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2016

6. Pension Plans (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions	\$ 32,567,938	
Net difference between projected and actual earnings on pension plan investments	7,234,771	\$ 4,875,873
Changes in proportion and differences between District contributions and proportionate share of contributions		20,914,728
District contributions subsequent to the measurement date	11,454,571	
	<u>\$ 51,257,280</u>	<u>\$ 25,790,601</u>

\$11,454,571 is reported as deferred outflows of resources related to pensions resulting from school district contributions subsequent to the measurement date. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2017	\$ 1,771,756
2018	1,771,756
2019	1,771,757
2020	5,772,126
2021	2,924,713
	<u>\$ 14,012,108</u>

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2016

6. Pension Plans (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

Actuarial Assumptions

The total pension liability for the June 30, 2015 measurement date was determined by an actuarial valuation as of July 1, 2014, which was rolled forward to June 30, 2015. This actuarial valuation used the following actuarial assumptions, applied to all periods included in the measurement:

Inflation rate	3.04%
Salary increases	
2012-2021	2.15 - 4.40% based on age
Thereafter	3.15 - 5.40% based on age
Investment rate of return	7.90%

The actuarial assumptions used in the July 1, 2014 valuation were based on the results of an actuarial experience study for the period July 1, 2008 to June 30, 2011. It is likely that future experience will not exactly conform to those assumptions. To the extent that actual experience deviates from these assumptions, the emerging liabilities may be higher or lower than anticipated. The more the experience deviates, the larger the impact on future financial statements.

Mortality Rates

Mortality rates were based on the RP-2000 Combined Healthy Male and Female Mortality Tables (setback 1 year for males and females) with adjustments for mortality improvements from the base year of 2012 based on Projection Scale AA. The RP-2000 Disables Mortality Tables (setback 3 years for males setback 1 year for females) are used to value disables retirees.

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2016

6. Pension Plans (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

Long-Term Rate of Return

In accordance with State statute, the long-term expected rate of return on plan investments is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expecting future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in PERS's target asset allocation as of June 30, 2015 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Cash	5.00%	1.04%
U.S. Treasuries	1.75%	1.64%
Investment Grade Credit	10.00%	1.79%
Mortgages	2.10%	1.62%
High Yield Bonds	2.00%	4.03%
Inflation-Indexed Bonds	1.50%	3.25%
Broad US Equities	27.25%	8.52%
Developed Foreign Markets	12.00%	6.88%
Emerging Market Equities	6.40%	10.00%
Private Equity	9.25%	12.41%
Hedge Funds / Absolute Return	12.00%	4.72%
Real Estate (Property)	2.00%	6.83%
Commodities	1.00%	5.32%
Global Debt ex US	3.50%	-0.40%
REIT	4.25%	5.12%
	<u>100.00%</u>	

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2016

6. Pension Plans (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

Discount rate

The discount rate used to measure the total pension liability was 4.90% as of June 30, 2015. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.90%, and a municipal bond rate of 3.80% as of June 30, 2015 based on the Bond Buyer GO 20-Bond Municipal Bond Index which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made based on the average of the last five years of contributions made in relation to the last five years of recommended contributions. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through 2033. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2033, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

Sensitivity of the District's proportionate share of the net pension liability to changes in the discount rate

The following presents the District's proportionate share of the net pension liability as of June 30, 2015 calculated using the discount rate as disclosed above as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.90 percent) or 1-percentage-point higher (5.90 percent) than the current rate:

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2016

6. Pension Plans (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

	At 1% Decrease (3.90%)	At Current Discount Rate (4.90%)	At 1% Increase (5.90%)
District's proportionate share of the net pension liability	\$ 376,917,810	\$ 303,262,201	\$ 241,509,871

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued financial report for the State of New Jersey Public Employees Retirement System.

Additional Information

Collective balances of the Local Group at June 30, 2015 are as follows:

Deferred outflows of resources	\$ 3,578,755,666
Deferred inflows of resources	\$ 993,410,455
Net pension liability - Local Group	\$ 22,447,996,119
District's Proportion	1.3509544425%

Collective pension expense for the Local Group for the measurement period ended June 30, 2015 is \$1,481,308,816.

The average of the expected remaining service lives of all employees that are provided with pension through the pension plan (active and inactive employees) determined at July 1, 2014 (the beginning of the measurement period ended June 30, 2015) is 5.72 years and 6.44 years for the period ended June 30, 2014.

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2016

6. Pension Plans (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

Teachers Pensions and Annuity Fund (TPAF)

The employer contributions for local participating employers are legally required to be funded by the State in accordance with N.J.S.A. 18:66-33. Therefore, these local participating employers are considered to be in a special funding situation as defined by GASB Statement No. 68 and the State is treated as a nonemployer contributing entity. Since the local participating employers do not contribute directly to the plan (except for employer specific financed amounts), there is no net pension liability or deferred outflows or inflows to report in the financial statements of the local participating employers. However, the notes to the financial statements of the local participating employers must disclose the portion of the nonemployer contributing entities' total proportionate share of the net pension liability that is associated with the local participating employer.

The State's proportionate share of the TPAF net pension liability associated with the District as of June 30, 2015 was \$1,985,605,661. The District's proportionate share was \$0.

The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2013, which was rolled forward to June 30, 2015. The State's proportionate share of the net pension liability associated with the District was based on a projection of the State's long-term contributions to the pension plan associated with the District relative to the projected contributions by the State associated with all participating school districts, actuarially determined. At June 30, 2015, the State's proportionate share of the TPAF net pension liability associated with the District was 3.1415688409 percent, which was a decrease of 0.0894253744 from its proportion measured as of June 30, 2014.

For the year ended June 30, 2016, the District recognized on-behalf pension expense and revenue in the government wide financial statements of \$121,239,104 for contributions incurred by the State.

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2016

6. Pension Plans (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

Actuarial assumptions

The actuarial valuation used the following actuarial assumptions, applied to all periods included in the measurement:

Inflation rate	2.50%
Salary increases	
2012-2021	Varies based on experience
Thereafter	Varies based on experience
Investment rate of return	7.90%

Mortality Rates

Mortality rates were based on the RP-2000 Health Annuitant Mortality Tables for Males or Females, as appropriate, with adjustments for mortality improvements based on Scale AA. Pre-retirement mortality improvements for active members are projected using Scale AA from the base year of 2000 until the valuation date plus 15 years to account for future mortality improvement. Post-retirement mortality improvements for non-disabled annuitants are projected using Scale AA from the base year of 2000 for males and 2003 for females until the valuation date plus 7 years to account for future mortality improvement.

The actuarial assumptions used in the July 1, 2014 valuation were based on the results of an actuarial experience study for the period July 1, 2009 to June 30, 2012.

Long-Term Expected Rate of Return

In accordance with State statute, the long-term expected rate of return on plan investments is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries.

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2016

6. Pension Plans (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

In accordance with the State statute, the long-term expected rate of return on plan investments is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Divisions of Pensions and Benefits, the board of trustees and the actuaries. Best estimates of arithmetic real rates of return for each major asset class included in TPAF's target asset allocation as of June 30, 2015 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Cash	5.00%	0.53%
US Government Bonds	1.75%	1.39%
US Credit Bonds	13.50%	2.72%
US Mortgages	2.10%	2.54%
US Inflation-Indexed Bonds	1.50%	1.47%
US High Yield Bonds	2.00%	4.57%
US Equity Market	27.25%	5.63%
Foreign-Developed Equity	12.00%	6.22%
Emerging Markets Equity	6.40%	8.46%
Private Real Estate Property	4.25%	3.97%
Timber	1.00%	4.09%
Farmland	1.00%	4.61%
Private Equity	9.25%	9.15%
Commodities	1.00%	3.58%
Hedge Funds - MultiStrategy	4.00%	4.59%
Hedge Funds - Equity Hedge	4.00%	5.68%
Hedge Funds - Distressed	4.00%	4.30%
	100.00%	

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2016

6. Pension Plans (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

Discount Rate

The discount rate used to measure the total pension liability was 4.13% as of June 30, 2015. This single blended discount rate was based on the long-term rate of return on pension plan investments of 7.90%, and a municipal bond rate of 3.80% as of June 30, 2015 based on the Bond Buyer GO 20-Bond Municipal Bond Index which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made based on the average of the last five years. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through 2027. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2027, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

Sensitivity of the State's proportionate share of the net pension liability associated with the District to changes in the discount rate

The following presents the State's proportionate share of the net pension liability associated with the District as of June 30, 2016 calculated using the discount rate as disclosed above as well as what the State's proportionate share of the net pension liability associated with the District would be if it were calculated using a discount rate that is 1-percentage-point lower (3.13 percent) or 1-percentage-point higher (5.13 percent) than the current rate:

	At 1% Decrease (3.13%)	At Current Discount Rate (4.13%)	At 1% Increase (5.13%)
State's proportionate share of the net pension liability associated with the District	\$ 2,359,818,109	\$ 1,985,605,661	\$ 1,663,199,242

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2016

6. Pension Plans (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in the separately issued TPAF financial report.

Additional Information

Collective balances of the Local Group at June 30, 2015 are as follows:

Deferred outflows of resources	\$	7,522,890,856
Deferred inflows of resources	\$	623,365,110
Net pension liability - Local Group	\$	63,204,270,305
State's proportionate share associated with the District		3.1415688409%

Collective pension expense for the plan for the measurement period ended June 30, 2015 is \$3,854,529,454.

The average of the expected remaining service lives of all employees that are provided with pension through the pension plan (active and inactive employees) determined at July 1, 2014 (the beginning of the measurement period ended June 30, 2015) is 8.3 years and 8.5 years for the period ended June 30, 2014.

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2016

6. Pension Plans (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The Board of Education's Employees' Pension Fund of Essex County (BOEPPFEC)

At June 30, 2016, the District reported a liability of \$29,269,707 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation June 30, 2016. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts, actuarially determined. At June 30, 2016, the District's proportion was 80.8590147 percent, which was a decrease of 0.1595717 from its proportion measured as of June 30, 2015.

For the year ended June 30, 2016, the District recognized full accrual pension expense of \$3,339,995 in the government-wide financial statements. At June 30, 2016, the District reported deferred outflows of resources related to BOEPPFEC from the following sources:

	Deferred Outflows of Resources
Net difference between projected and actual earnings on pension plan investments	\$ 6,558,935
District contributions subsequent to the measurement date	<u>3,323,592</u>
	<u>\$ 9,882,527</u>

At June 30, 2016, the District reported \$3,323,592 as deferred outflows of resources related to BOEPPFEC pension resulting from school district contributions subsequent to the measurement date.

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2016

6. Pension Plans (continued):

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

This amount will be recognized in pension expense as follows:

Year ended June 30:	
2017	\$ 1,311,787
2018	1,311,787
2019	1,311,787
2020	1,311,787
2021	<u>1,311,787</u>
	<u>\$ 6,558,935</u>

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of June 30, 2016, using the following actuarial assumptions, applied to all periods included in the measurement:

Salary increases	4.50%
Investment rate of return	6.50%, net of pension plan investment expense, including inflation
Cost-of-living adjustments	2.00%

Mortality Rates

For active members, inactive members and healthy retirees, mortality rates were based on the RP-2000 separate annuitant and nonannuitant tables with static projections using Scale AA through the valuation year plus 7 years for annuitants and the valuation year plus 15 years for nonannuitants. For disabled retirees, mortality rates are based on the 1994 Group Annuity Mortality Table, set forward 10 years.

Long-Term Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investments expense and inflation) are developed for each

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2016

6. Pension Plans (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2016 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return*
U.S. large cap equity	50.00%	6.75%
U.S. small cap equity	10.00%	6.75%
U.S. fixed income	40.00%	1.75%
	<u>100.00%</u>	

* Net of 2.0% inflation assumption. Expected rates are presented as arithmetic means.

Discount rate

The discount rate used to measure the total pension liability was 6.50%. The projection of cash flows used to determine the discount rate assumed that contributions will be made at the actuarially determined amount, including the reimbursement of administrative expenses and COLA payments. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District's proportionate share of the net pension liability to changes in the discount rate

The following presents the District's proportionate share of the net pension liability as of June 30, 2016 calculated using the discount rate as disclosed above as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.5 percent) or 1-percentage-point higher (7.5 percent) than the current rate:

	Decrease (5.5%)	Discount Rate (6.5%)	Increase (7.5%)
District's proportionate share of the net pension liability	\$36,742,770	\$ 29,269,707	\$19,479,904

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2016

6. Pension Plans (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued financial report for the Board of Education Employees' Pension Fund of Essex County.

Additional Information

Collective balances at June 30, 2016 are as follows:

Total pension liability	\$	147,104,658
Plan fiduciary net position for retirement benefits	\$	110,906,211
Life insurance benefits excluded from the fiduciary net position	\$	19,972,514
School districts' net pension liability	\$	36,198,447
Plan fiduciary net position as a percentage of the total pension liability		75.39%
District's Proportion		80.8590147%

7. Deferred Compensation

The District offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, which is administered by the Division of Pensions, permits participants of TPAF and PERS to defer a portion of their salary for pension contributions to their respective plans until future years. The BOEPPFEC is not included in the State plan. Amounts deferred under either plan are not available to employees until termination, retirement, death or unforeseeable emergency. Individuals are one hundred percent vested.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are solely property and rights of the individual contributors and are not subject to the claims of the District's general creditors.

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2016

8. Post-Retirement Benefits

Plan Description

The School District contributes to the New Jersey State Health Benefits Program (the "SHBP"), a cost-sharing multiple-employer defined benefit postemployment healthcare plan administered by the State of New Jersey Division of Pension and Benefits. SHBP provide medical, prescription drug, mental health/substance abuse and Medicare Part B reimbursement to retirees and their covered dependents. The State Health Benefits Program Act is found in New Jersey Statutes Annotated, Title 52, Article 17.25 et.seq. Rules governing the operation and administration of the program are found in Title 17, Chapter 9 of the New Jersey Administrative Code. The State of New Jersey Division of Pension and Benefits issues a publicly available financial report that includes financial statements and required supplementary information for SHBP. That report may be obtained by writing to Division of Pension and Benefits, PO Box 295, Trenton, NJ 08625-0295.

Funding Policy

P.L. 1987, c. 384 and P.L. 1990, c. 6 required Teachers' Pension and Annuity Fund (TPAF) and the Public Employees' Retirement System (PERS), respectively, to fund post-retirement medical benefits for those State employees who retire after accumulating 25 years of credited service or on a disability retirement. P.L. 2007, c. 103 amended the law to eliminate the funding of post-retirement medical benefits through the TPAF and PERS. It created separate funds outside of the pension plans for the funding and payment of post-retirement medical benefits for retired State employees and retired educational employees. As of June 30, 2015, there were 107,314 retirees receiving post-retirement medical benefits., and the State contributed \$1.25 billion on their behalf. The cost of these benefits is funded through contributions by the State in accordance with P.L. 1994, c.62. Funding of post-retirement medical premiums changed from a pre-funding basis to a pay-as-you-go basis beginning in fiscal year 1994.

The State is also responsible for the cost attributable to P.L. 1992, c.126, which provides free health benefits to members of PERS and the Alternate Benefit Program who retired from a board of education or county college with 25 years of service. The State paid \$214.1 million toward Chapter 126 benefits for 19,056 eligible retired members in fiscal year 2015.

The State will set the contribution rate based on the *annual required contribution of the employers* (ARC), an amount actuarially determined in accordance with parameters of GASB 45. The ARC represents the level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) of the plan over a period not to exceed thirty years.

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2016

8. Post-Retirement Benefits (continued)

The State's contributions to the SHBP Fund for TPAF retirees' post-retirement benefits on behalf of the District for the years ended June 30, 2016, 2015 and 2014 were \$28,508,211, \$26,962,859 and \$22,411,082 respectively, which equaled the required contributions for each year. The State's contributions to the SHBP Fund for PERS retirees' post-retirement benefits on behalf of the District was not determined or made available by the State of New Jersey.

9. Interfund Receivables and Payables

The interfund accounts receivable and payable balances for the District amounted to the following as of June 30, 2016:

Receivable Fund	Payable Fund	Amount
General Fund	Payroll Agency Fund	\$ 11,559,352
General Fund	Capital Projects Fund	5,736,119
General Fund	Food Service Fund	47,639
Regional Day School Enterprise Fund	Payroll Agency Fund	7,750
Unemployment Compensation Trust Fund	Payroll Agency Fund	652,158
Private Purpose Scholarship Trust Fund	Payroll Agency Fund	416,704
Food Service Enterprise Fund	Special Revenue Fund	22,601
		<u>\$ 18,442,323</u>

The interfund between the general fund and the payroll agency fund represents the combination of excess funds transferred to the payroll agency account as well as the balance of prior year outstanding items cancelled in the payroll agency fund, which are due back to the general fund as of June 30, 2016. The interfund between the capital projects fund and the general fund represent expenditures paid with monies from the general fund on-behalf of the capital projects fund that were not turned over to the general fund and interest earned in the capital projects fund that had not been remitted to the general fund as of June 30, 2016. The interfund between regional day school enterprise fund and the payroll agency fund represents monies received in the payroll agency fund that are due to the regional day school enterprise fund that were not turned over to the regional day school enterprise fund as of June 30, 2016. The interfund between the private purpose scholarship trust fund and the payroll agency fund represents scholarship receipts deposited in agency, on-behalf of the scholarship fund that were not turned over at year end. The interfund between the unemployment compensation trust fund and the payroll agency fund represents collections for unemployment purposes still held in the payroll agency fund. The interfund between the food service enterprise fund and the special revenue fund represents grant monies received in the special revenue fund for food service equipment that were not turned over to the

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2016

9. Interfund Receivables and Payables (continued)

food service enterprise fund as of June 30, 2016. All interfunds are expected to be liquidated within one year.

10. Transfers

The following represents a reconciliation of transfers made during the 2016 fiscal year:

Fund	Transfers In	Transfers Out
General Fund	\$ 16,124,861	\$ 500,000
Special Revenue Fund		15,941,565
Capital Projects Fund		183,296
Enterprise Fund – Food Service	500,000	
	<u>\$ 16,624,861</u>	<u>\$ 16,624,861</u>

The transfer from the special revenue fund to the general fund represents contributions to school based budgets. The transfer from the general fund to the food service enterprise fund represents the Board contribution to the food service program. The transfer from the capital projects fund to the general fund represents interest earned in the capital projects fund due to the general fund, as well as refunding the general fund for SDA reimbursed expenditures that were charged in the general fund.

11. Economic Dependency

The District receives a substantial amount of its support from federal and state governments. A significant reduction in the level of support, if this were to occur, could have an adverse effect on the District's programs and activities.

12. Contingencies

The District participates in numerous state and federal grant programs, and funds from the Universal Service Administrative Company, which are governed by various rules and regulations of the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable at June 30, 2016 may be impaired. In addition, the District is receiving funding from the New Jersey Schools Development Authority (NJSDA) in connection with approved

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2016

12. Contingencies (continued)

projects. The costs associated with the funding received from the NJSDA are subject to a final review of eligible costs and compliance by the New Jersey Department of Education and the NJSDA. To the extent that the District has not complied with the rules and regulations governing the NJSDA funds or has not met the final eligible costs requirements, refunds of any money received may be required and the collectability of any related receivable at June 30, 2016 may be impaired. In the opinion of District management, there are no material accounts receivable that are not collectible.

As of the date of this audit, the District has a potential budget shortfall in the 2016-2017 fiscal year budget and the District's unassigned fund balance is below 2%. The amount of the potential shortfall is not currently determinable and the District is taking action to prevent any actual shortfall from occurring. As a result, the District may have to make budgetary adjustments in order to prevent the generation of a deficit.

During the 2016 fiscal year, the District was involved in various law suits that have been settled, resulting in damages being awarded to the defendants. The District is currently appealing these judgments. In addition, there are several pending complaints involving discrimination and other matters filed with the Division on Civil Rights and the Equal Employment Opportunity Commission. The status of the cases are either on appeal after having been successfully litigated by the District, or in stages too early to assess, however, management intends to vigorously defend against each complaint. At June 30, 2016, the District has reserved funds for these and future potential legal settlements as part of the accrued liabilities recorded in the internal service fund for self-insurance (see additional disclosure in footnote # 13).

In the opinion of the District, there are no other significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provisions have been recorded in the accompanying basic financial statements for such contingencies.

13. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets, errors and omissions, employee health and accident claims, and natural disasters. As of June 30, 2016, claims of approximately \$26,830,427 including Incurred but Not Reported (IBNR) claims, which is subject to modification and/or assessment of existing or additional claims, were outstanding against the District, which is currently recorded as accrued liabilities in the Self Insurance Internal Service Fund. Reserves and IBNR's are discounted at 3%, which is consistent with the prior year.

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2016

13. Risk Management (continued)

The District is self-insured for amounts limited to \$250,000 per occurrence, depending upon the year the liability was incurred for certain types of claims, and any excess is covered by insurance. The District is insured for errors and omissions claims with a \$50,000 deductible for each wrongful act with a total \$5,000,000 limit. The liability above was estimated by categorizing the various claims and reviewing past history based primarily on actual settlements by type of claim during the preceding fiscal years, for which information was available, and supplemental information with respect to certain other individual claims and proceedings. The stated liability is the District's best estimate based on currently known information and application of the foregoing procedures and management believes that the funded amount is adequate to cover this liability at June 30, 2016.

Changes in the funds incurred but not reported claims liability amount in fiscal years 2016, 2015 and 2014 were:

	Beginning of Year Liability	Current Year Claims and Changes In Estimates	Claim Payments	Balance at End of Year
2015-16	\$ 25,637,448	\$ 12,852,995	\$ 11,660,196	\$ 26,830,247
2014-15	22,275,479	16,414,103	13,052,134	25,637,448
2013-14	21,901,509	10,389,805	10,015,835	22,275,479

The District continues to carry commercial insurance for all other risks of loss, including accident insurance and public officials bonds. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years and there has been no significant decreases in insurance coverage from the prior year.

14. Lease Commitments - Operating Lease

The District leases office space from Hartz 707 Broad Limited Partnership (Landlord) under a fifteen-year lease. The initial non-cancelable five-year period commenced on October 1, 1990. On March 7, 2007 the Newark Public Schools signed the second amendment to the original lease agreement extending the lease through July 31, 2015. On August 25, 2015 the Newark Public Schools signed the third amendment to the original lease extending the lease through July 31, 2017. The rent expense, excluding additional operating expenses, net of tax credits, amounted to \$2,991,262 for fiscal year 2016. The future minimum lease payments under the lease agreement over the remaining life of the lease is \$3,240,534.

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2016

15. Deficit Fund Balances –General and Special Revenue Funds (GAAP Basis)

The District has a deficit fund balance of \$43,502,200 in the General Fund and \$8,772,910 in the Special Revenue Fund as of June 30, 2016 as reported in the fund statements (modified accrual basis). N.J.S.A. 18A:22-44.2 provides that in the event a state school aid payment is not made until the following school budget year, districts must record the delayed state aid payments as revenue for budget purposes only, in the current budget year. The bill provides legal authority for school districts to recognize this revenue in the current budget year.

For intergovernmental transactions, GASB Statement No. 33 requires that recognition (revenue, expenditures, asset, and liability) should be in symmetry, i.e. if one government recognizes an asset, the other government recognizes a liability.

Since the State is recording the last two state aid payments in the subsequent fiscal year, the school district cannot recognize the last two state aid payments on the GAAP financial statements until the year the State records the payable. Due to the timing difference of recording the last two state aid payments, the General Fund and Special Revenue Fund fund balance deficit does not alone indicate that the District is facing financial difficulties. Pursuant to N.J.S.A. 18A:22-44.2, any negative unassigned general or special revenue fund balance that is reported as a direct result from the delay in the payment of state aid until the following fiscal year, is not considered in violation of New Jersey statute and regulation nor in need of corrective action. The District's deficit in the GAAP funds' statements does not exceed the last state aid payments.

16. Construction Financing Act – Schools Development Authority (SDA)

The District has a Comprehensive Facilities Plan approved by the New Jersey Schools Development Authority (SDA). The District is utilizing the New Jersey Schools Development Authority ("NJSDA") to administer the costs and award of construction projects as approved by the SDA as permitted under the Educational Facilities Construction Financing Act. As of June 30, 2016, \$828,785,648 has been approved by the SDA and \$786,073,568 has been expended on behalf of the District. The SDA is responsible for the funding and management of the projects. The revenues and expenditures associated with these projects are reflected in the Capital Projects Fund (F-2).

As of June 30, 2016, SDA is holding \$588,057 on behalf of the District, to be utilized on future projects.

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2016

17. Restricted Assets

The funds set aside in the general fund for the capital reserve are classified as restricted assets (cash and cash equivalents) as they are restricted for use for future capital requirements. Funds held by a fiscal agent in the capital projects fund are restricted for the payment of future capital projects.

18. Net Position - Net Investment in Capital Assets

Net investment in capital assets, Governmental Activities, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any long-term debt used to build or acquire the capital assets. The net investment in capital assets of \$744,954,072 indicated as part of the Governmental Activities net position is calculated as follows:

Capital assets, net of depreciation	\$ 748,891,569
Capital Projects Fund Fund Balance- Capital Lease Portion	12,086,458
Capital leases	<u>(16,023,955)</u>
Total net investment in capital assets	<u>\$ 744,954,072</u>

19. Note Payable

In accordance with N.J.S.A. 18A:22-44.2, the District received a note from Bank of America in the amount of \$30,000,000 (Interest rate of 4.00%). The note was for cash flow needs and was repaid on July 8, 2016. The following presents the changes from the prior year:

Beginning Balance	Increases	Decreases	Ending Balance
\$ 30,000,000	\$ 30,000,000	\$ 30,000,000	\$ 30,000,000

Newark Public Schools

Notes to the Basic Financial Statements (Continued)

Year ended June 30, 2016

20. Commitments

The District has contractual commitments at June 30, 2016 to various vendors, which are recorded as part of the unassigned deficit in the general fund in the amount of \$11,454,715.

There were \$1,673,103 of contractual commitments at June 30, 2016 to vendors related to the ongoing construction projects that is included in restricted for capital projects in the capital projects fund.

21. Special Items

Prior Year Accrual Canceled

As of June 30, 2015, the District had several unsettled contracts with the various unions of the School District. A retroactive payment accrual was calculated in the prior year and recorded, however, in the current year it was determined that a retroactive payment would not be paid, rather employees would receive an increased salary amount for the 2016 fiscal year. As a result, the District canceled the liability from the prior year and recorded it as a special item during the 2016 fiscal year in the amount of \$15,018,126.

Conveyance of Land and Properties

During the 2016 fiscal year, the District transferred title of twelve schools over to the Newark Housing Authority (NHA.) This included the land, buildings, and associated improvements for each of the schools. The purpose of the conveyance of the land and buildings was for the purpose of alleviating unproductive sites from the District's statement of net position in order to create expense savings and generate revenue opportunities for the District while also increasing tax rates for the City and enhancing job and employment opportunities for City residents. As a result, the District no longer owns the land or the buildings associated with the twelve schools and therefore have removed the capital assets and related accumulated depreciation from the financial statements during the 2016 fiscal year resulting in a loss on disposal of \$7,607,588, which is recorded in the government-wide financial statements as a special item.

Required Supplementary Information
Part II

Schedules Related to Accounting and Reporting
for Pensions (GASB 68)

Newark Public Schools
 Schedule of the District's Proportionate Share of the Net Pension Liability
 Public Employee's Retirement System

Last Ten Fiscal Years

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
District's proportion of the net pension liability (asset) - Local Group	1.3509544425%	1.4341157014%	1.4925909571%	n/a	n/a	n/a	n/a	n/a	n/a	n/a
District's proportionate share of the net pension liability (asset)	\$ 303,262,201	\$ 268,505,682	\$ 285,263,788	n/a	n/a	n/a	n/a	n/a	n/a	n/a
District's covered-employee payroll	\$ 85,972,208	\$ 91,354,242	\$ 97,711,063	\$ 101,429,454	\$ 104,884,012	\$ 109,391,874	\$ 110,173,534	\$ 106,760,395	\$ 104,039,182	\$ 104,218,138
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	352.74%	293.92%	291.95%	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Plan fiduciary net position as a percentage of the total pension liability - Local Group	47.93%	52.08%	48.72%	n/a	n/a	n/a	n/a	n/a	n/a	n/a

This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, governments should present information for those years for which information is available.

The amounts presented for each fiscal year were determined as of the previous fiscal year-end.

n/a - information not available

Newark Public Schools
Schedule of District Contributions
Public Employee's Retirement System

Last Ten Fiscal Years

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Contractually required contribution	\$ 11,454,571	\$ 11,614,585	\$ 12,302,417	\$ 12,389,574	\$ 13,292,584	\$ 12,165,755	\$ 9,571,373	\$ 8,442,568	\$ 6,617,568	\$ 3,626,758
Contributions in relation to the contractually required contribution	(11,454,571)	(11,614,585)	(12,302,417)	(12,389,574)	(13,292,584)	(12,165,755)	(9,571,373)	(8,442,568)	(6,617,568)	(3,626,758)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 86,817,099	\$ 85,972,208	\$ 91,354,242	\$ 97,711,063	\$ 101,429,454	\$ 104,884,012	\$ 109,391,874	\$ 110,173,534	\$ 106,760,395	\$ 104,039,182
Contributions as a percentage of covered-employee payroll	13.19%	13.51%	13.47%	12.68%	13.11%	11.60%	8.75%	7.66%	6.20%	3.49%

See notes to required supplementary information

Newark Public Schools
Schedule of the State's Proportionate Share of the Net Pension Liability Associated With the District
Teachers' Pension and Annuity Fund

Last Ten Fiscal Years*

	2016	2015	2014
State's proportionate share of the net pension liability (asset) associated with the District - Local Group	3.1415688409%	3.2309942153%	3.3692249008%
District's proportionate share of the net pension liability (asset)	\$ -	\$ -	\$ -
State's proportionate share of the net pension liability (asset) associated with the District	\$ 1,985,605,661	\$ 1,726,861,250	\$ 1,702,779,766
Total proportionate share of the net pension liability (asset) associated with the District	\$ 1,985,605,661	\$ 1,726,861,250	\$ 1,702,779,766
Plan fiduciary net position as a percentage of the total pension liability	28.71%	33.64%	33.76%

* The amounts presented for each fiscal year were determined as of the previous fiscal year-end.

This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, governments should present information for those years for which information is available.

Covered payroll information is not presented since the Teachers' Pension and Annuity Fund is a special funding situation in which the District does not make a contribution to this plan.

Newark Public Schools
 Schedule of the District's Proportionate Share of the Net Pension Liability
 Board of Education Employees' Pension Fund of Essex County

Last Ten Fiscal Years

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
District's proportion of the net pension liability (asset)- Local Group	80.8590147000%	81.0185864000%	80.7535119000%	n/a	n/a	n/a	n/a	n/a	n/a	n/a
District's proportionate share of the net pension liability (asset) associated	\$ 29,269,707	\$ 31,207,450	\$ 32,190,538	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Total proportionate share of the net pension liability (asset)	\$ 29,269,707	\$ 31,207,450	\$ 32,190,538	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Plan fiduciary net position as a percentage of the total pension liability	27.66%	27.13%	27.57%							

This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, governments should present information for those years for which information is available.

The amounts presented for each fiscal year were determined as of the previous fiscal year-end.

n/a - information not available

Newark Public Schools
 Schedule of District Contributions
 Board of Education Employees' Pension Fund of Essex County
 Last Ten Fiscal Years

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Contractually required contribution	\$ 4,204,879	\$ 4,741,066	\$ 3,700,835	\$ 2,224,235	\$ 1,883,389	\$ 1,992,875	\$ 1,599,577	\$ 911,511	\$ 813,995	\$ 736,648
Contributions in relation to the contractually required contribution	(4,204,879)	(4,741,066)	(3,700,835)	(2,224,235)	(1,883,389)	(1,992,875)	(1,599,577)	(911,511)	(813,995)	(736,648)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 86,817,099	\$ 85,972,208	\$ 91,354,242	\$ 97,711,063	\$ 101,429,454	\$ 104,884,012	\$ 109,391,874	\$ 110,173,534	\$ 106,760,395	\$ 104,039,182
Contributions as a percentage of covered-employee payroll	4.84%	5.51%	4.05%	2.28%	1.86%	1.90%	1.46%	0.83%	0.76%	0.71%

See notes to required supplementary information.

Newark Public Schools

Notes to Required Supplementary Information

Year ended June 30, 2016

PUBLIC EMPLOYEES' RETIREMENT SYSTEM

Benefit Changes

There were none.

Changes of Assumptions

The discount rate changed from 5.39% as of June 30, 2014 to 4.90% as of June 30, 2015.

TEACHERS PENSION AND ANNUITY FUND

Benefit Changes

There were none.

Changes of Assumptions

The discount rate changed from 4.68% as of June 30, 2014 to 4.13% as of June 30, 2015.

BOARD OF EDUCATION EMPLOYEES' PENSION FUND OF ESSEX COUNTY

Benefit Changes

There were none.

Changes of Assumptions

There were none.

Required Supplementary Information
Part III

Budgetary Comparison Schedules

Newark Public Schools
General Fund
Budgetary Comparison Schedule
(Budgetary Basis)
Year ended June 30, 2016

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Revenues					
Local sources:					
Local tax levy	\$ 115,650,165		\$ 115,650,165	\$ 115,650,165	
Tuition	566,705		566,705	684,826	\$ 118,121
Miscellaneous	5,890,574		5,890,574	6,605,484	714,910
Total revenues - local sources	122,107,444		122,107,444	122,940,475	833,031
State sources:					
Categorical special education aid	28,180,824		28,180,824	28,180,824	
Equalization aid	645,243,822		645,243,822	645,243,822	
Categorical security aid	19,309,359		19,309,359	19,309,359	
Adjustment aid	13,306,175		13,306,175	13,306,175	
Additional Adjustment aid	1,520,789		1,520,789	1,520,789	
Categorical transportation aid	6,754,710		6,754,710	6,754,710	
Extraordinary aid	2,027,468		2,027,468	1,297,858	(729,610)
Additional nonpublic transportation aid				116,232	116,232
PARCC Readiness Aid	477,920		477,920	477,920	
Per Pupil Growth Aid	477,920		477,920	477,920	
Adult education programs aid				59,514	59,514
On-behalf TPAF pension				23,941,919	23,941,919
On-behalf TPAF post retirement medical				28,508,211	28,508,211
Reimbursed TPAF social security contributions				20,905,892	20,905,892
Total - state sources	717,298,987		717,298,987	790,101,145	72,802,158
Federal sources:					
Medicaid reimbursement	1,342,766		1,342,766	3,990,690	2,647,924
Total - federal sources	1,342,766		1,342,766	3,990,690	2,647,924
Total revenues	840,749,197		840,749,197	917,032,310	76,283,113
Expenditures					
Current expenditures					
Instruction:					
Regular programs:					
Salaries of teachers:					
Preschool/kindergarten	7,776,127	\$ 1,171,523	8,947,650	8,932,910	14,740
Grades 1-5	42,823,063	8,724,640	51,547,703	51,449,593	98,110
Grades 6-8	29,224,639	4,756,173	33,980,812	33,921,662	59,150
Grades 9-12	37,502,054	8,280,526	45,782,580	45,651,952	130,628
Instruction - home instruction:					
Salaries of teachers	1,405,811	110,375	1,516,186	1,514,186	2,000
Other purchased services	13,780	(480)	13,300	12,600	700
General supplies	1,500	(1,500)			
Textbooks	2,500	(2,500)			
Regular programs - undistributed instruction:					
Other salaries for instruction	3,303,162	414,918	3,718,080	3,718,080	
Purchased professional-educational services	1,141,143	(360,045)	781,098	761,291	19,807
Purchased technical services	831,436	(79,808)	751,628	592,630	158,998
Other purchased services	489,390	(25,620)	463,770	426,224	37,546
General supplies	8,668,511	(2,059,774)	6,608,737	6,009,902	598,835
Textbooks	725,671	(521,771)	203,900	191,019	12,881
Other objects	702,114	(373,803)	328,311	279,595	48,716
Total regular programs	134,610,901	20,032,854	154,643,755	153,461,644	1,182,111
Special education:					
Cognitive mild:					
Salaries of teachers	777,281	351,911	1,129,192	1,127,192	2,000
General supplies	2,075	(2,075)			
Textbooks	1,200	(1,200)			
Other objects	480	(480)			
Total cognitive mild	781,036	348,156	1,129,192	1,127,192	2,000
Cognitive moderate:					
Salaries of teachers	138,100	11,984	150,084	150,084	
General Supplies	1,000	(1,000)			
Other objects	5,000	(4,750)	250	250	
Total cognitive moderate	144,100	6,234	150,334	150,334	

Newark Public Schools
General Fund
Budgetary Comparison Schedule
(Budgetary Basis)

Year ended June 30, 2016

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Current expense (continued):					
Instruction (continued):					
Special education (continued):					
Learning and/or language disabilities:					
Salaries of teachers	\$ 7,098,072	\$ 667,218	\$ 7,765,290	\$ 7,737,450	\$ 27,840
Other salaries for instruction	452,237	90,497	542,734	542,734	
Purchased professional-educational services	17,278	(17,278)			
General supplies	188,035	(131,876)	56,159	51,605	4,554
Textbooks	20,070	(20,070)			
Other objects	7,750	(7,750)			
Total learning and/or language disabilities	7,783,442	580,741	8,364,183	8,331,789	32,394
Auditory impairments:					
Salaries of teachers	859,784	93,226	953,010	951,610	1,400
Other salaries for instruction	326,558	110,862	437,420	435,635	1,785
Other purchased services	30,000		30,000	30,000	
General supplies	55,016	(24,183)	30,833	23,565	7,268
Textbooks	3,000	(3,000)			
Total auditory impairments	1,274,358	176,905	1,451,263	1,440,810	10,453
Behavioral disabilities:					
Salaries of teachers	2,209,522	222,772	2,432,294	2,426,694	5,600
Other salaries for instruction	526,024	102,918	628,942	628,942	
General supplies	13,739	(8,548)	5,191	2,702	2,489
Total behavioral disabilities	2,749,285	317,142	3,066,427	3,058,338	8,089
Multiple disabilities:					
Salaries of teachers	2,434,267	275,104	2,709,371	2,701,031	8,340
Other salaries for instruction	675,264	61,249	736,513	736,513	
General supplies	55,254	(7,479)	47,775	28,679	19,096
Other objects	720	(720)			
Total multiple disabilities	3,165,505	328,154	3,493,659	3,466,223	27,436
Resource room/center:					
Salaries of teachers	11,856,299	2,649,444	14,505,743	14,459,453	46,290
Other salaries for instruction	58,191	12,966	71,157	71,157	
General supplies	293,969	(195,290)	98,679	90,673	8,006
Textbooks	9,490	(9,490)			
Other objects	5,000	(3,193)	1,807	942	865
Total resource room/center	12,222,949	2,454,437	14,677,386	14,622,225	55,161
Autism:					
Salaries of teachers	3,408,462	693,673	4,102,135	4,087,635	14,500
Other salaries for instruction	1,193,533	156,419	1,349,952	1,349,952	
Purchased professional-educational services	1,000	(1,000)			
General supplies	58,975	(26,617)	32,358	29,915	2,443
Other objects	1,050	(1,050)			
Total autism	4,663,020	821,425	5,484,445	5,467,502	16,943
Preschool disabilities-full time:					
Salaries of teachers	1,775,432	144,758	1,920,190	1,915,290	4,900
Other salaries for instruction	744,724	62,648	807,372	807,372	
General supplies	1,822	(1,756)	66	66	
Other objects	98	(98)			
Total preschool disabilities - full time	2,522,076	205,552	2,727,628	2,722,728	4,900

Newark Public Schools
General Fund

Budgetary Comparison Schedule
(Budgetary Basis)

Year ended June 30, 2016

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Current expense (continued):					
Instruction (continued):					
Home instruction:					
Purchased professional-educational services	\$ 727,078	\$ (283,464)	\$ 443,614	\$ 376,202	\$ 67,412
Total home instruction	727,078	(283,464)	443,614	376,202	67,412
Total special education	36,032,849	4,955,282	40,988,131	40,763,343	224,788
Bilingual education:					
Salaries of teachers	15,151,723	800,122	15,951,845	15,894,745	57,100
Other salaries for instruction	725,846	197,884	923,730	923,730	
General supplies	210,778	(138,132)	72,646	62,719	9,927
Textbooks	26,306	(23,896)	2,410	2,410	
Other objects	9,010	(8,022)	988	988	
Total bilingual education	16,123,663	827,956	16,951,619	16,884,592	67,027
School sponsored co-curricular activities:					
Salaries	1,173,954	(201,909)	972,045	972,045	
Purchased professional-educational services	15,750	(900)	14,850	10,125	4,725
Purchased services	10,000	(9,500)	500	174	326
Supplies and materials	51,146	(43,181)	7,965	6,686	1,279
Other objects	327,141	11,591	338,732	335,677	3,055
Total school sponsored co-curricular activities	1,577,991	(243,899)	1,334,092	1,324,707	9,385
School sponsored athletic activities:					
Salaries	2,365,104	(188,717)	2,176,387	2,176,387	
Purchased services	579,637	(177,708)	401,929	345,862	56,067
Supplies and materials	493,819	(116,766)	377,053	330,784	46,269
Other objects	159,639	17,350	176,989	176,539	450
Total school sponsored athletic activities	3,598,199	(465,841)	3,132,358	3,029,572	102,786
Other instructional programs - instruction:					
Salaries	6,000	(6,000)	-	-	
Total other instructional programs - instruction	6,000	(6,000)	-	-	
Before / after school programs - instruction:					
Salaries	2,780,644	(498,127)	2,282,517	2,282,517	
Other salaries for instruction	245,161	(104,816)	140,345	140,345	
Purchased professional and technical services	108,235	(9,527)	98,708	94,708	4,000
Supplies and materials	38,458	(19,093)	19,365	16,971	2,394
Other objects	74,867	(38,613)	36,254	32,023	4,231
Total before / after school programs - instruction	3,247,365	(670,176)	2,577,189	2,566,564	10,625
Before / after school programs - support services:					
Salaries	349,586	(13,923)	335,663	335,663	
Purchased services	41,803	60,736	102,539	97,404	5,135
Total before / after school programs - support services	391,389	46,813	438,202	433,067	5,135
Alternative education programs - instruction:					
Salaries of teachers	553,589	35,221	588,810	587,810	1,000
Purchased professional and technical services	1,845,433	(419,933)	1,425,500	1,369,500	56,000
Other purchased services	202,000	(6,000)	196,000	91,000	105,000
General supplies	20,119	(1,139)	18,980	18,426	554
Other objects	4,699	(524)	4,175	4,175	
Total alternative education programs - instruction	2,625,840	(392,375)	2,233,465	2,070,911	162,554
Alternative education programs - support services:					
Salaries of teachers	1,143,505	10,912	1,154,417	1,153,917	500
Salaries of family liaisons / comm parent inv. Specialists	47,564	4,636	52,200	52,200	
Purchased professional and educational services	3,250	(3,250)			
Purchased Services	17,638	(611)	17,027	4,945	12,082
General supplies	10,604	(10,459)	145	145	
Other objects	33,325	(32,876)	449	345	104
Total alternative education programs - support services	1,255,886	(31,648)	1,224,238	1,211,552	12,686
Other supplemental / at-risk programs - instruction:					
Salaries of reading specialists	541,211	122,107	663,318	661,368	1,950
Salaries	996,811	(137,162)	859,649	820,275	39,374
Total other supplemental / at-risk programs - instruction	1,538,022	(15,055)	1,522,967	1,481,643	41,324

Newark Public Schools
General Fund
Budgetary Comparison Schedule
(Budgetary Basis)

Year ended June 30, 2016

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Total instruction	\$ 201,008,105	\$ 24,037,911	\$ 225,046,016	\$ 223,227,595	\$ 1,818,421
Undistributed expenditures:					
Instruction:					
Tuition to other school districts in the state-regular	330,712	110,978	441,690	261,494	180,196
Tuition to other school districts in the state-special	3,603,548	(1,527,081)	2,076,467	1,698,173	378,294
Tuition to county vocational - regular	8,385,005	(743,820)	7,641,185	7,531,171	110,014
Tuition to county vocational - special	1,269,919	(138,747)	1,131,172	1,131,172	
Tuition to county spec. svcs. & rd	5,748,090	(490,117)	5,257,973	5,197,117	60,856
Tuition to private school - hand in state	26,711,964	(2,886,881)	23,825,083	23,030,549	794,534
Tuition to private school - hand out state	16,360		16,360	16,360	
Tuition to state facilities	2,691,294	(146,159)	2,545,135	2,545,135	
Tuition - other	1,244,241	(152,507)	1,091,734	1,080,694	11,040
Total undistributed expenditures - instruction	50,001,133	(5,974,334)	44,026,799	42,491,865	1,534,934
Attendance and social work services:					
Salaries	4,188,803	352,372	4,541,175	4,514,900	26,275
Salaries of family liaisons/comm parent inv. spe	1,879,866	40,724	1,920,590	1,919,590	1,000
Purchased professional and technical services	10,300	(10,300)			
Other purchased services	2,500		5,754	3,642	2,112
Supplies and material	26,389	(16,349)	10,040	8,946	1,094
Other objects	11,782	(10,674)	1,108	955	153
Total attendance and social work services	6,119,640	359,027	6,478,667	6,448,033	30,634
Health services:					
Salaries	7,226,229	473,458	7,699,687	7,678,462	21,225
Other salaries	951,103	(3,213)	947,890	946,991	899
Purchased professional and technical services	178,684	(85,233)	93,451	37,884	55,567
Other purchased services	1,804	(1,055)	749	591	158
Supplies and materials	248,814	(169,280)	79,534	59,354	20,180
Other objects	16,284	(11,084)	5,200	5,100	100
Total health services	8,622,918	203,593	8,826,511	8,728,382	98,129
Other support services - student related services:					
Salaries	3,539,980	(9,377)	3,530,603	3,513,803	16,800
Purchased professional educational services	858,386	3,455,687	4,314,073	4,215,898	98,175
Total other support services - student related services	4,398,366	3,446,310	7,844,676	7,729,701	114,975
Other support services - students - extra services:					
Salaries	15,042,720	(643,887)	14,398,833	14,398,833	
Total other support services - students - extra services	15,042,720	(643,887)	14,398,833	14,398,833	
Other support services - guidance:					
Salaries of other prof. staff	6,802,059	778,693	7,580,752	7,537,522	43,230
Salaries secretary/clerical assts.	164,435	24,703	189,138	189,138	
Other salaries	1,208,556	215,708	1,424,264	1,420,764	3,500
Purchased professional educational services	3,500	(275)	3,225	3,225	
Other purchased professional and technical services	1,475,438	(1,003,159)	472,279	347,933	124,346
Other purchased services	6,464	(997)	5,467	5,467	
Supplies and materials	35,081	(21,919)	13,162	12,271	891
Other objects	4,995	(3,820)	1,175	295	880
Total other support services - guidance	9,700,528	(11,066)	9,689,462	9,516,615	172,847

Newark Public Schools
General Fund

Budgetary Comparison Schedule
(Budgetary Basis)

Year ended June 30, 2016

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Current expense (continued):					
Undistributed expenditures (Continued)					
Other support services - students special (child study teams):					
Salaries of other prof. staff	\$ 14,847,513	\$ 797,114	\$ 15,644,627	\$ 15,405,684	\$ 238,943
Salaries secretary/clerical assts.		3,349	3,349	3,349	
Other salaries	695,019	(311,913)	383,106	383,106	
Other purchased professional and technical services	424,825	157,694	582,519	532,605	49,914
Misc. purchased services	17,207	(8,062)	9,145	6,455	2,690
Supplies and materials	88,061	(84,425)	3,636	3,257	379
Other objects	21,290	(7,919)	13,371	11,660	1,711
Total other support services - students special (child study teams)	16,093,915	545,838	16,639,753	16,346,116	293,637
Improvement of instruction services/instructional staff:					
Salaries of supervisors of instruction	5,987,769	619,293	6,607,062	6,607,062	
Salaries of other professional staff	2,584,832	144,471	2,729,303	2,728,589	714
Salaries of secretarial and clerical assistants	2,224,016	216,208	2,440,224	2,440,024	200
Other salaries	4,573,128	(302,256)	4,270,872	4,267,172	3,700
Salaries of facilitators, math & literacy coaches	5,034,382	802,990	5,837,372	5,834,652	2,720
Purchased professional educational services	1,201,368	(599,722)	601,646	586,405	15,241
Other purchased professional and technical services	651,091	11,991	663,082	662,907	175
Other purchased services	230,314	(116,154)	114,160	77,699	36,461
Supplies and materials	139,391	(99,283)	40,108	20,300	19,808
Other objects	400,149	(253,458)	146,691	133,377	13,314
Total improvement of instruction services/instructional staff	23,026,440	424,080	23,450,520	23,358,187	92,333
Educational media services/school library:					
Salaries	1,902,331	201,702	2,104,033	2,091,383	12,650
Purchased prof. and tech. services	14,106	(10,968)	3,138	3,138	
Other purchased services	1,965	(1,965)			
Supplies and materials	110,618	195,080	305,698	279,307	26,391
Other objects	13,000	(3,000)	10,000	10,000	
Total educational media services/school library	2,042,020	380,849	2,422,869	2,383,828	39,041
Instructional staff training services:					
Purchased professional educational services	1,402,085	(546,019)	856,066	740,518	115,548
Other purchased services	666,147	(300,061)	366,086	164,429	201,657
Supplies and materials	41,218	(34,201)	7,017	6,969	48
Other objects	8,980	(7,348)	1,632	1,011	621
Total instructional staff training services	2,118,430	(887,629)	1,230,801	912,927	317,874
Support services - general administration:					
Salaries	1,321,935	410,890	1,732,825	1,732,825	
Salaries of attorneys	565,015	(4,205)	560,810	560,810	
Other salaries	1,380,965	(137,284)	1,243,681	1,243,681	
Legal services	2,388,763	445,919	2,834,682	2,797,762	36,920
Expenditure & internal control audit fees	350,625	(12,625)	338,000	191,500	146,500
Other purchased prof. services	206,375	(19,375)	187,000	155,500	31,500
Purchased tech. services	433,975	(218,011)	215,964	167,857	48,107
Communications/telephone	2,923,880	(115,317)	2,808,563	2,351,530	457,033
Other purchased services	1,238,161	(596,331)	641,830	637,607	4,223
General supplies	157,495	(96,388)	61,107	57,443	3,664
Judgments against the school district	2,501,000	(305,959)	2,195,041	2,175,041	20,000
Miscellaneous expenditures	486,477	3,191	489,668	441,452	48,216
Total support services - general administration	13,954,666	(645,495)	13,309,171	12,513,008	796,163
Support services - school administration:					
Salaries of principals/asst. principals	14,855,965	886,460	15,742,425	15,742,325	100
Salaries secretary/clerical assts.	2,224,015	503,863	2,727,878	2,727,878	
Other salaries	3,948,261	959,836	4,908,097	4,907,537	560
Purchased professional and technical services	32,092	(13,166)	18,926	8,767	10,159
Other purchased services	878,796	(187,731)	691,065	501,015	190,050
Supplies and materials	440,213	(197,681)	242,532	186,148	56,384
Other objects	338,966	(98,472)	240,494	181,532	58,962
Total support services - school administration	22,718,308	1,853,109	24,571,417	24,255,202	316,215

Newark Public Schools
General Fund

Budgetary Comparison Schedule
(Budgetary Basis)

Year ended June 30, 2016

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Current expense (continued):					
Undistributed expenditures (Continued)					
Central services:					
Salaries	\$ 9,449,371	\$ (794,277)	\$ 8,655,094	\$ 8,612,525	\$ 42,569
Purchased professional services	2,314,344	(634,560)	1,679,784	1,410,240	269,544
Purchased technical services	1,246,860	(1,046,190)	200,670	130,421	70,249
Misc purchased services	376,363	(168,283)	208,080	113,819	94,261
Supplies and materials	270,066	(164,534)	105,532	76,799	28,733
Miscellaneous expenditures	188,561	(106,364)	82,197	68,951	13,246
Total central services	13,845,565	(2,914,208)	10,931,357	10,412,755	518,602
Admin info technology:					
Salaries	1,773,072	4,088	1,777,160	1,777,160	
Purchased professional services	218,210	849,996	1,068,206	1,068,206	
Purchased technical services	1,172,544	1,803,571	2,976,115	2,873,558	102,557
Other purchased services	1,488,248	(1,387,531)	100,717	100,717	
Supplies and materials	201,149	(187,700)	13,449	13,142	307
Total admin info technology	4,853,223	1,082,424	5,935,647	5,832,783	102,864
Required maintenance for school facilities:					
Salaries	9,264,948	(651,999)	8,612,949	8,612,949	
Other purchased professional and technical services	65,000	(23,824)	41,176	41,176	
Cleaning, repair and maintenance services	6,220,903	(1,982,675)	4,238,228	3,376,894	861,334
General supplies	1,100,862	(86,277)	1,014,585	972,643	41,942
Total required maintenance for school facilities	16,651,713	(2,744,775)	13,906,938	13,003,662	903,276
Custodial services:					
Salaries	23,239,309	2,260,091	25,499,400	25,499,400	
Purchased professional and technical services	146,355	(82,055)	64,300	61,350	2,950
Cleaning, repair and maintenance services	4,311,492	(442,737)	3,868,755	3,474,865	393,890
Rental of land bldgs. - non-lease purchase	5,819,230	1,055	5,820,285	5,757,132	63,153
Other purchased property services	100,792	1,123,896	1,224,688	1,130,668	94,020
Insurance	2,844,291	(695,009)	2,149,282	2,146,386	2,896
Misc. purchased services	361,004	(340,939)	20,065	13,262	6,803
General supplies	1,682,959	(280,138)	1,402,821	1,269,792	133,029
Energy (electricity)	9,453,039	(1,499,765)	7,953,274	7,949,537	3,737
Energy (natural gas)	5,359,995	(156,893)	5,203,102	3,900,768	1,302,334
Energy (oil)	303,094	(211,094)	92,000	86,864	5,136
Other objects	12,964	(8,890)	4,074	3,630	444
Total custodial services	53,634,524	(332,478)	53,302,046	51,293,654	2,008,392
Security:					
Salaries	11,914,053	2,204,806	14,118,859	14,118,859	
Purchased professional and technical services	22,694	(10,399)	12,295		12,295
Cleaning, repair and maintenance services	3,219	(2,319)	900	495	405
General supplies	76,748	(21,448)	55,300	41,315	13,985
Total security	12,016,714	2,170,640	14,187,354	14,160,669	26,685
Student transportation services:					
Salaries for pupil trans. - (other than between home/school)	587,846	342,276	930,122	930,122	
Salaries for pupil trans. - (between home & school-nonpublic)	187,837	151,654	339,491	339,491	
Management fee- ESC & CTSA trans. program	926,900	160,872	1,087,772	1,086,972	800
Other purchased professional and technical services	17,612	(15,412)	2,200	1,048	1,152
Cleaning, repair and maintenance services	88,055	127,927	215,982	195,467	20,515
Rental payments-school buses	55,937	(50,655)	5,282	5,282	
Contracted services (between home and sch.) - vendor	3,561,023	(200,727)	3,360,296	3,057,683	302,613
Contracted services (other than home to sch.) - vendor	1,796,802	(827,674)	969,128	683,532	285,596
Contracted services (regular) - esc	995,989	(139,544)	856,445	831,912	24,533
Contracted services (special ed.) - esc	26,113,366	4,368,071	30,481,437	29,476,777	1,004,660
Contracted services - aid in lieu of payments - nonpublic	1,790,773	(290,773)	1,500,000	1,350,251	149,749
Contracted services - aid in lieu of payments - charter	522,876	(174,202)	348,674	318,982	29,692
Supplies and materials	4,252	3,777	8,029	4,299	3,730
Other Objects	7,259	5,058	12,317	10,142	2,175
Total student transportation services	36,656,527	3,464,638	40,121,165	38,291,960	1,829,205

Newark Public Schools
General Fund
Budgetary Comparison Schedule
(Budgetary Basis)

Year ended June 30, 2016

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Current expense (continued):					
Unallocated benefits - employee benefits:					
Social security contributions	\$ 11,920,169	\$ (1,680,952)	\$ 10,239,217	\$ 9,721,556	\$ 517,661
T.P.A.F. Contributions - ERIP (Early Retirement Incentive Program)	1,876,735	948,160	2,824,895	2,643,829	181,066
Other retirement contributions-regular	4,729,384	(369,361)	4,360,023	4,360,023	
Other retirement contributions-deferred	572,726	3,556	576,282	576,282	
Unemployment compensation	5,857,510	(1,514,504)	4,343,006	4,343,006	
Worker's compensation	7,258,981	2,383,286	9,642,267	9,513,810	128,457
Health benefits	80,146,739	(402,303)	79,744,436	78,392,320	1,352,116
Tuition reimbursement	506,434	(191,434)	315,000	201,790	113,210
Other employment benefits	15,148,445	(2,829,420)	12,319,025	12,319,025	
Total unallocated benefits:	128,017,123	(3,652,972)	124,364,151	122,071,641	2,292,510
Undistributed expenditures (Continued)					
On-behalf payments:					
On-behalf TPAF pension and annuity fund				23,941,919	(23,941,919)
On-behalf TPAF post retirement medical				28,508,211	(28,508,211)
Reimbursed TPAF social security contributions				20,905,892	(20,905,892)
Total on-behalf payments				73,356,022	(73,356,022)
Total undistributed expenditures	439,514,473	(3,876,336)	435,638,137	497,505,843	(61,867,706)
Total current expenditures	640,522,578	20,161,575	660,684,153	720,733,438	(60,049,285)
Capital outlay					
Equipment:					
Regular programs - instruction:					
Preschool	3,874	(3,874)			
Grades 1-5	166,971	(93,954)	73,017	72,345	672
Grades 6-8	11,100	7,455	18,555	10,290	8,265
Grades 9-12	42,660	16,620	59,280	49,640	9,640
Special Education - instruction:					
Resource room / resource center	18,000	(10,103)	7,897	7,897	
Autism	1,600	(1,600)			
Instructional Alternative Education Programs	5,000	(5,000)			
Undistributed expenditures:					
Non-instructional	139,366	(99,598)	39,768	35,418	4,350
Support services - instructional staff	20,000	(20,000)			
Improvement of instruction services		5,161	5,161	2,388	2,773
Support services general administration	49,000	(24,000)	25,000		25,000
Support services school administration	27,120	2,972	30,092	27,917	2,175
Central services	37,056	(34,143)	2,913	2,913	
Admin info tech	377,946	386,133	764,079	604,737	159,342
Security	19,903	(19,080)	823		823
Required maintenance for school facilities	911,102	(911,102)			
Custodial services	120,366	(120,366)			
Student Transportation Services	348,298	(3,534)	344,764	344,764	
Total equipment	2,299,362	(928,013)	1,371,349	1,158,309	213,040
Facilities acquisition and construction services:					
Other purchased services	2,164	300,000	302,164	50,151	252,013
Construction services	293,706	1,356,116	1,649,822	626,483	1,023,339
Total facilities acquisition and construction services	295,870	1,656,116	1,951,986	676,634	1,275,352
Total capital outlay	2,595,232	728,103	3,323,335	1,834,943	1,488,392
Special schools:					
Summer school - instruction:					
Other salaries for instruction	1,937,840	(352,115)	1,585,725	1,585,725	
Purchased professional educational services	234,271	(98,342)	135,929	135,925	4
General supplies	230,991	(212,882)	18,109	18,109	
Other objects	65,411	6,503	71,914	60,534	11,380
Total summer school - instruction	2,468,513	(656,836)	1,811,677	1,800,293	11,384
Summer school - support services:					
Salaries	912,167	(372,636)	539,531	539,531	
Other purchased services	38,000	(38,000)			
Total summer school support services	950,167	(410,636)	539,531	539,531	-
Total summer school	3,418,680	(1,067,472)	2,351,208	2,339,824	11,384

Newark Public Schools
General Fund
Budgetary Comparison Schedule
(Budgetary Basis)

Year ended June 30, 2016

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
Total special schools	\$ 3,418,680	\$ (1,067,472)	\$ 2,351,208	\$ 2,339,824	\$ 11,384
Transfer of funds to charter school	225,517,974	4,407,373	229,925,347	229,925,315	32
Total expenditures	872,054,464	24,229,579	896,284,043	954,833,520	(58,549,477)
(Deficiency) excess of revenues (under) over expenditures	(31,305,267)	(24,229,579)	(55,534,846)	(37,801,210)	17,733,636
Other financing sources (uses):					
Transfer in - contribution to school based budgets - GF	297,268,174	24,161,333	321,429,507	318,887,374	(2,542,133)
Transfer in - contribution to school based budgets - GF - 2014/15 encumbrances				1,299,773	1,299,773
Transfer in - contribution to school based budgets - SRF	14,532,043	1,497,293	16,029,336	15,941,565	(87,771)
Transfers in - capital projects fund				183,296	183,296
Transfers out - food service		(500,000)	(500,000)	(500,000)	
Transfer out - contribution to school based budgets	(297,268,174)	(24,161,333)	(321,429,507)	(318,887,374)	2,542,133
Transfer out - contribution to school based budgets - 2014/15 encumbrances				(1,299,773)	(1,299,773)
Special item of revenue - prior year accrual canceled				15,018,126	15,018,126
Total other financing sources (uses)	14,532,043	997,293	15,529,336	30,642,987	15,113,651
(Deficiency) excess of revenues and other financing sources (uses) (under) over expenditures and other financing sources (uses)	(16,773,224)	(23,232,286.00)	(40,005,510)	(7,158,223)	32,847,287
Fund balances, July 1	34,751,376		34,751,376	34,751,376	
Fund balances, June 30	\$ 17,978,152	\$ (23,232,286)	\$ (5,254,134)	\$ 27,593,153	\$ 32,847,287
Recapitulation of fund balance					
Restricted fund balance:					
Capital reserve				\$ 1,096,835	
Assigned to:					
Designated for subsequent year's expenditures - ARRA SEMI				802,348	
Designated for subsequent year's expenditures - SEMI				1,989,797	
Year end encumbrances				11,454,715	
Unassigned fund balance				12,249,458	
Total				27,593,153	
Reconciliation to government funds statements GAAP:					
Last state aid payments not recognized on GAAP Basis				(71,095,353)	
Fund balance per government fund (GAAP) (B-2)				\$ (43,502,200)	

Newark Public Schools
General Fund
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
(Budgetary Basis)
Year ended June 30, 2016

	Original Budget			Budget Transfers			Final Budget			Actual		
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
Revenues												
Local sources:												
Local tax levy	\$ 115,650,165		\$ 115,650,165				\$ 115,650,165		\$ 115,650,165	\$ 115,650,165		\$ 115,650,165
Tuition	566,705		566,705				566,705		566,705	684,826		684,826
Miscellaneous	5,890,574		5,890,574				5,890,574		5,890,574	6,605,484		6,605,484
Total revenues - local sources	122,107,444		122,107,444				122,107,444		122,107,444	122,940,475		122,940,475
State sources:												
Categorical special education aid	28,180,824		28,180,824				28,180,824		28,180,824	28,180,824		28,180,824
Equalization aid	645,243,822		645,243,822				645,243,822		645,243,822	645,243,822		645,243,822
Categorical security aid	19,309,359		19,309,359				19,309,359		19,309,359	19,309,359		19,309,359
Adjustment aid	13,306,175		13,306,175				13,306,175		13,306,175	13,306,175		13,306,175
Additional adjustment aid	1,520,789		1,520,789				1,520,789		1,520,789	1,520,789		1,520,789
Categorical transportation aid	6,754,710		6,754,710				6,754,710		6,754,710	6,754,710		6,754,710
Extraordinary aid	2,027,468		2,027,468				2,027,468		2,027,468	1,297,858		1,297,858
Additional nonpublic transportation aid										116,232		116,232
PARCC Readiness Aid	477,920		477,920				477,920		477,920	477,920		477,920
Per Pupil Growth Aid	477,920		477,920				477,920		477,920	477,920		477,920
Adult education programs aid										59,514		59,514
On-behalf TPAF pension and annuity fund										23,941,919		23,941,919
On-behalf TPAF post retirement medical										28,508,211		28,508,211
Reimbursed TPAF social security contributions										20,905,892		20,905,892
Total - state sources	717,298,987		717,298,987				717,298,987		717,298,987	790,101,145		790,101,145
Federal sources:												
Medicaid reimbursement	1,342,766		1,342,766				1,342,766		1,342,766	3,990,690		3,990,690
Total - federal sources	1,342,766		1,342,766				1,342,766		1,342,766	3,990,690		3,990,690
Total revenues	840,749,197		840,749,197				840,749,197		840,749,197	917,032,310		917,032,310
Expenditures												
Current expense:												
Instruction:												
Regular programs:												
Salaries of teachers:												
Preschool/kindergarten	\$ 7,776,127		7,776,127	\$ 296,698	\$ 874,825	\$ 1,171,523	296,698	\$ 8,650,952	8,947,650	295,398	\$ 8,637,512	8,932,910
Grades 1-5	42,823,063		42,823,063	1,517,264	7,207,376	8,724,640	1,517,264	50,030,439	51,547,703	1,508,814	49,940,779	51,449,593
Grades 6-8	29,224,639		29,224,639	956,028	3,800,145	4,756,173	956,028	33,024,784	33,980,812	953,528	32,968,134	33,921,662
Grades 9-12	320,924		37,502,054	2,624,569	5,655,957	8,280,526	2,945,493	42,837,087	45,782,580	2,936,981	42,714,971	45,651,952
Instruction- home instruction:												
Salaries of teachers	1,405,811		1,405,811	110,375		110,375	1,516,186		1,516,186	1,514,186		1,514,186
Other purchased services	13,780		13,780	(480)		(480)	13,300		13,300	12,600		12,600
General supplies	1,500		1,500	(1,500)		(1,500)						
Text books	2,500		2,500	(2,500)		(2,500)						
Regular programs - undistributed instruction:												
Other salaries for instruction		3,303,162	3,303,162	25,416	389,502	414,918	25,416	3,692,664	3,718,080	25,416	3,692,664	3,718,080
Purchased professional-educational services	1,141,143		1,141,143	(360,045)		(360,045)	781,098		781,098	761,291		761,291
Purchased technical services	803,679	27,757	831,436	(74,994)	(4,814)	(79,808)	728,685	22,943	751,628	570,228	22,402	592,630
Other purchased services	411,107	78,283	489,390	25,698	(51,318)	(25,620)	436,805	26,965	463,770	404,119	22,105	426,224
General supplies	4,001,871	4,666,640	8,668,511	(638,698)	(1,421,076)	(2,059,774)	3,363,173	3,245,564	6,608,737	3,301,226	2,708,676	6,009,902
Textbooks	114,834	610,837	725,671	(95,855)	(425,916)	(521,771)	18,979	184,921	203,900	18,979	172,040	191,019
Other objects	11,693	690,421	702,114	(7,803)	(366,000)	(373,803)	3,890	324,421	328,311	2,744	276,851	279,595
Total regular programs	8,228,842	126,382,059	134,610,901	4,374,173	15,658,681	20,032,854	12,603,015	142,040,740	154,643,755	12,305,510	141,156,134	153,461,644

Newark Public Schools
General Fund
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
(Budgetary Basis)
Year ended June 30, 2016

	Original Budget			Budget Transfers			Final Budget			Actual		
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
Current expense (continued):												
Instruction (continued):												
Special education:												
Cognitive mild:												
Salaries of teachers	\$ 777,281	\$ 777,281	\$ 244,266	\$ 107,645	\$ 351,911	\$ 244,266	\$ 884,926	\$ 1,129,192	\$ 244,266	\$ 882,926	\$ 1,127,192	
Other salaries for instruction												
General supplies	2,075	2,075		(2,075)	(2,075)							
Textbooks	1,200	1,200		(1,200)	(1,200)							
Other objects	480	480		(480)	(480)							
Total cognitive mild	-	781,036	781,036	244,266	103,890	348,156	244,266	884,926	1,129,192	244,266	882,926	1,127,192
Cognitive moderate:												
Salaries of teachers	138,100	138,100		11,984	11,984		150,084	150,084		150,084	150,084	
General Supplies	1,000	1,000		(1,000)	(1,000)							
Other objects	5,000	5,000		(4,750)	(4,750)		250	250		250	250	
Total cognitive moderate	-	144,100	144,100	-	6,234	6,234	-	150,334	150,334	-	150,334	150,334
Learning and/or language disabilities:												
Salaries of teachers	7,098,072	7,098,072	138,075	529,143	667,218	138,075	7,627,215	7,765,290	136,375	7,601,075	7,737,450	
Other salaries for instruction	452,237	452,237		90,497	90,497		542,734	542,734		542,734	542,734	
Purchased professional & educational services	17,278	17,278		(17,278)	(17,278)							
General supplies	188,035	188,035		(131,876)	(131,876)		56,159	56,159		51,605	51,605	
Textbooks	20,070	20,070		(20,070)	(20,070)							
Other objects	7,750	7,750		(7,750)	(7,750)							
Total learning and/or language disabilities	-	7,783,442	7,783,442	138,075	442,666	580,741	138,075	8,226,108	8,364,183	136,375	8,195,414	8,331,789
Auditory impairments:												
Salaries of teachers	859,784	859,784		93,226	93,226		953,010	953,010		951,610	951,610	
Other salaries for instruction	326,558	326,558		110,862	110,862		437,420	437,420		435,635	435,635	
Other purchased services	30,000	30,000					30,000	30,000		30,000	30,000	
General supplies	55,016	55,016		(24,183)	(24,183)		30,833	30,833		23,565	23,565	
Textbooks	3,000	3,000		(3,000)	(3,000)							
Total auditory impairments	-	1,274,358	1,274,358	-	176,905	176,905	-	1,451,263	1,451,263	-	1,440,810	1,440,810
Behavioral disabilities:												
Salaries of teachers	2,209,522	2,209,522		222,772	222,772		2,432,294	2,432,294		2,426,694	2,426,694	
Other salaries for instruction	526,024	526,024		102,918	102,918		628,942	628,942		628,942	628,942	
General supplies	13,739	13,739		(8,548)	(8,548)		5,191	5,191		2,702	2,702	
Total behavioral disabilities	-	2,749,285	2,749,285	-	317,142	317,142	-	3,066,427	3,066,427	-	3,058,338	3,058,338

Newark Public Schools
General Fund
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
(Budgetary Basis)
Year ended June 30, 2016

	Original Budget			Budget Transfers			Final Budget			Actual		
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
Current expense (continued):												
Instruction (continued):												
Special education (continued):												
Multiple disabilities:												
Salaries of teachers		\$ 2,434,267	\$ 2,434,267	\$ 45,343	\$ 229,761	\$ 275,104	\$ 45,343	\$ 2,664,028	\$ 2,709,371	\$ 45,343	\$ 2,655,688	\$ 2,701,031
Other salaries for instruction		675,264	675,264		61,249	61,249		736,513	736,513		736,513	736,513
General supplies		55,254	55,254		(7,479)	(7,479)		47,775	47,775		28,679	28,679
Other objects		720	720		(720)	(720)						
Total multiple disabilities		3,165,505	3,165,505	45,343	282,811	328,154	45,343	3,448,316	3,493,659	45,343	3,420,880	3,466,223
Resource room/center:												
Salaries of teachers	\$ 52,051	11,804,248	11,856,299	486,583	2,162,861	2,649,444	538,634	13,967,109	14,505,743	534,934	13,924,519	14,459,453
Other salaries for instruction		58,191	58,191		12,966	12,966		71,157	71,157		71,157	71,157
General supplies		293,969	293,969		(195,290)	(195,290)		98,679	98,679		90,673	90,673
Textbooks		9,490	9,490		(9,490)	(9,490)						
Other objects		5,000	5,000		(3,193)	(3,193)		1,807	1,807		942	942
Total resource room/center	52,051	12,170,898	12,222,949	486,583	1,967,854	2,454,437	538,634	14,138,752	14,677,386	534,934	14,087,291	14,622,225
Autism:												
Salaries of teachers		3,408,462	3,408,462	291,758	401,915	693,673	291,758	3,810,377	4,102,135	291,358	3,796,277	4,087,635
Other salaries for instruction		1,193,533	1,193,533		156,419	156,419		1,349,952	1,349,952		1,349,952	1,349,952
Purchased professional-educational services		1,000	1,000		(1,000)	(1,000)						
General supplies		58,975	58,975		(26,617)	(26,617)		32,358	32,358		29,915	29,915
Other objects		1,050	1,050		(1,050)	(1,050)						
Total autism		4,663,020	4,663,020	291,758	529,667	821,425	291,758	5,192,687	5,484,445	291,358	5,176,144	5,467,502
Preschool disabilities-full time:												
Salaries of teachers	1,775,432		1,775,432	144,758		144,758	1,920,190		1,920,190	1,915,290		1,915,290
Other salaries for instruction	744,724		744,724	62,648		62,648	807,372		807,372	807,372		807,372
General supplies	1,822		1,822	(1,756)		(1,756)	66		66	66		66
Other objects	98		98	(98)		(98)						
Total preschool disabilities - full time	2,522,076		2,522,076	205,552		205,552	2,727,628		2,727,628	2,722,728		2,722,728
Home instruction:												
Purchased professional-educational services	727,078		727,078	(283,464)		(283,464)	443,614		443,614	376,202		376,202
Total home instruction	727,078		727,078	(283,464)		(283,464)	443,614		443,614	376,202		376,202
Total special education	3,301,205	32,731,644	36,032,849	1,128,113	3,827,169	4,955,282	4,429,318	36,558,813	40,988,131	4,351,206	36,412,137	40,763,343
Bilingual education:												
Salaries of teachers		15,151,723	15,151,723	100,140	699,982	800,122	100,140	15,851,705	15,951,845	97,990	15,796,755	15,894,745
Other salaries for instruction		725,846	725,846		197,884	197,884		923,730	923,730		923,730	923,730
General supplies	641	210,137	210,778		(138,132)	(138,132)	641	72,005	72,646		62,719	62,719
Textbooks		26,306	26,306		(23,896)	(23,896)		2,410	2,410		2,410	2,410
Other objects		9,010	9,010		(8,022)	(8,022)		988	988		988	988
Total bilingual education	641	16,123,022	16,123,663	100,140	727,816	827,956	100,781	16,850,838	16,951,619	97,990	16,786,602	16,884,592

Newark Public Schools
General Fund
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
(Budgetary Basis)
Year ended June 30, 2016

	Original Budget			Budget Transfers			Final Budget			Actual		
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
Current expense (continued):												
Instruction (continued):												
School sponsored co-curricular activities:												
Salaries		\$ 1,173,954	\$ 1,173,954	\$ 34,156	\$ (236,065)	\$ (201,909)	\$ 34,156	\$ 937,889	\$ 972,045	\$ 34,156	\$ 937,889	\$ 972,045
Purchased professional-educational services		15,750	15,750		(900)	(900)		14,850	14,850		10,125	10,125
Purchased services		10,000	10,000		(9,500)	(9,500)		500	500		174	174
Supplies and materials		51,146	51,146		(43,181)	(43,181)		7,965	7,965		6,686	6,686
Other objects	\$ 284,991	42,150	327,141	18,171	(6,580)	11,591	303,162	35,570	338,732	300,107	35,570	335,677
Total school sponsored co-curricular activities	284,991	1,293,000	1,577,991	52,327	(296,226)	(243,899)	337,318	996,774	1,334,092	334,263	990,444	1,324,707
School sponsored athletic activities:												
Salaries	150,000	2,215,104	2,365,104	(26,007)	(162,710)	(188,717)	123,993	2,052,394	2,176,387	123,993	2,052,394	2,176,387
Purchased services	562,455	17,182	579,637	(161,913)	(15,795)	(177,708)	400,542	1,387	401,929	345,787	75	345,862
Supplies and materials	101,410	392,409	493,819	(43,410)	(73,356)	(116,766)	58,000	319,053	377,053	51,520	279,264	330,784
Other objects	3,100	156,539	159,639	(3,100)	20,450	17,350		176,989	176,989		176,539	176,539
Total school sponsored athletic activities	816,965	2,781,234	3,598,199	(234,430)	(231,411)	(465,841)	582,535	2,549,823	3,132,358	521,300	2,508,272	3,029,572
Other instructional programs - instruction:												
Salaries	6,000		6,000	(6,000)		(6,000)						
Total other instructional programs - instruction	6,000		6,000	(6,000)		(6,000)						
Before / after school programs - instruction:												
Salaries of teachers	750,000	2,030,644	2,780,644	(101,469)	(396,658)	(498,127)	648,531	1,633,986	2,282,517	648,531	1,633,986	2,282,517
Other salaries for instruction		245,161	245,161		(104,816)	(104,816)		140,345	140,345		140,345	140,345
Purchased professional and technical services	108,235		108,235	(9,527)		(9,527)	98,708		98,708	94,708		94,708
Supplies and materials	38,458		38,458	(19,093)		(19,093)	19,365		19,365	16,971		16,971
Other objects	74,867		74,867	(38,613)		(38,613)	36,254		36,254	32,023		32,023
Total before / after school programs - instruction	971,560	2,275,805	3,247,365	(168,702)	(501,474)	(670,176)	802,858	1,774,331	2,577,189	792,233	1,774,331	2,566,564
Before / after school programs - support services:												
Salaries	349,586		349,586	(13,923)		(13,923)	335,663		335,663	335,663		335,663
Purchased services	41,803		41,803	60,736		60,736	102,539		102,539	97,404		97,404
Total before / after school programs - support services	391,389		391,389	46,813		46,813	438,202		438,202	433,067		433,067
Alternative education programs - instruction:												
Salaries of teachers		553,589	553,589		35,221	35,221		588,810	588,810		587,810	587,810
Purchased professional and technical services	1,108,433	737,000	1,845,433	(314,933)	(105,000)	(419,933)	793,500	632,000	1,425,500	737,500	632,000	1,369,500
Other purchased services		202,000	202,000		(6,000)	(6,000)		196,000	196,000		91,000	91,000
General supplies		20,119	20,119		(1,139)	(1,139)		18,980	18,980		18,426	18,426
Other objects		4,699	4,699		(524)	(524)		4,175	4,175		4,175	4,175
Total alternative education programs - instruction	1,108,433	1,517,407	2,625,840	(314,933)	(77,442)	(392,375)	793,500	1,439,965	2,233,465	737,500	1,333,411	2,070,911
Alternative education programs - support services:												
Salaries	810,745	332,760	1,143,505	(53,592)	64,504	10,912	757,153	397,264	1,154,417	757,153	396,764	1,153,917
Salaries of family liaisons / comm parent inv, Specialists		47,564	47,564		4,636	4,636		52,200	52,200		52,200	52,200
Purchased professional and educational services		3,250	3,250		(3,250)	(3,250)						
Purchased services		17,638	17,638		(611)	(611)		17,027	17,027		4,945	4,945
General supplies	604	10,604	11,208	(477)	(9,982)	(10,459)	127	18	145	127	18	145
Other objects	2	33,323	33,325	(2)	(32,874)	(32,876)		449	449		345	345
Total alternative education programs - support services	811,351	444,535	1,255,886	(54,071)	22,423	(31,648)	757,280	466,958	1,224,238	757,280	454,272	1,211,552

Newark Public Schools
General Fund
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
(Budgetary Basis)
Year ended June 30, 2016

	Original Budget			Budget Transfers			Final Budget			Actual		
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
Current expense (continued):												
Other supplemental / at-risk programs - instruction:												
Salaries of reading specialists		\$ 541,211	\$ 541,211		\$ 122,107	\$ 122,107		\$ 663,318	\$ 663,318		\$ 661,368	\$ 661,368
Purchased professional and technical services		996,811	996,811		(137,162)	(137,162)		859,649	859,649		820,275	820,275
Total other supplemental / at-risk programs - instruction		1,538,022	1,538,022		(15,055)	(15,055)		1,522,967	1,522,967		1,481,643	1,481,643
Total instruction	\$ 15,921,377	185,086,728	201,008,105	\$ 4,923,430	19,114,481	24,037,911	\$ 20,844,807	204,201,209	225,046,016	\$ 20,330,349	202,897,246	223,227,595
Undistributed expenditures:												
Instruction:												
Tuition to other school districts in the state-regular	330,712		330,712	110,978		110,978	441,690		441,690	261,494		261,494
Tuition to other school districts in the state-special	3,603,548		3,603,548	(1,527,081)		(1,527,081)	2,076,467		2,076,467	1,698,173		1,698,173
Tuition to county vocational - regular	8,385,005		8,385,005	(743,820)		(743,820)	7,641,185		7,641,185	7,531,171		7,531,171
Tuition to county vocational - special	1,269,919		1,269,919	(138,747)		(138,747)	1,131,172		1,131,172	1,131,172		1,131,172
Tuition to county spec. svcs. & rd	5,748,090		5,748,090	(490,117)		(490,117)	5,257,973		5,257,973	5,197,117		5,197,117
Tuition to private school - hand in state	26,711,964		26,711,964	(2,886,881)		(2,886,881)	23,825,083		23,825,083	23,030,549		23,030,549
Tuition to private school - hand out state	16,360		16,360				16,360		16,360			16,360
Tuition to state facilities	2,691,294		2,691,294	(146,159)		(146,159)	2,545,135		2,545,135	2,545,135		2,545,135
Tuition - other	1,244,241		1,244,241	(152,507)		(152,507)	1,091,734		1,091,734	1,080,694		1,080,694
Total undistributed expenditures - instruction	50,001,133		50,001,133	(5,974,334)		(5,974,334)	44,026,799		44,026,799	42,491,865		42,491,865
Attendance and social work services:												
Salaries	1,258,564	2,930,239	4,188,803	91,211	261,161	352,372	1,349,775	3,191,400	4,541,175	1,341,775	3,173,125	4,514,900
Salaries of family linisons / comm parent inv. Specialists	51,700	1,828,166	1,879,866	(46,596)	87,320	40,724	5,104	1,915,486	1,920,590	5,104	1,914,486	1,919,590
Purchased professional and technical services	10,000	300	10,300	(10,000)	(300)	(10,300)						
Other purchased services	1,500	1,000	2,500	4,254	(1,000)	3,254	5,754		5,754	3,642		3,642
Supplies and materials	1,834	24,555	26,389	(602)	(15,747)	(16,349)	1,232	8,808	10,040	1,012	7,934	8,946
Other objects	2,500	9,282	11,782	(2,318)	(8,356)	(10,674)	182	926	1,108	47	908	955
Total attendance and social work services	1,326,098	4,793,542	6,119,640	35,949	323,078	359,027	1,362,047	5,116,620	6,478,667	1,351,580	5,096,453	6,448,033
Health services:												
Salaries (100)	1,505,047	5,721,182	7,226,229	(112,012)	585,470	473,458	1,393,035	6,306,652	7,699,687	1,389,285	6,289,177	7,678,462
Other salaries	781,843	169,260	951,103	48,293	(51,506)	(3,213)	830,136	117,754	947,890	830,137	116,854	946,991
Purchased prof. and tech. services (300,400)	178,684		178,684	(85,233)		(85,233)	93,451		93,451	37,884		37,884
Other purchased services (500)	534	1,270	1,804	(534)	(521)	(1,055)		749	749		591	591
Supplies and materials (600)	171,724	77,090	248,814	(134,264)	(35,016)	(169,280)	37,460	42,074	79,534	28,459	30,895	59,354
Other objects (800)	16,284		16,284	(11,084)		(11,084)	5,200		5,200	5,100		5,100
Total health services	2,654,116	5,968,802	8,622,918	(294,834)	498,427	203,593	2,359,282	6,467,229	8,826,511	2,290,865	6,437,517	8,728,382

Newark Public Schools
General Fund
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
(Budgetary Basis)
Year ended June 30, 2016

	Original Budget			Budget Transfers			Final Budget			Actual		
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
Current expense (continued):												
Undistributed expenditures (continued):												
Other support services - student related services:												
Salaries	\$ 3,539,980		\$ 3,539,980	\$ (9,377)		\$ (9,377)	\$ 3,530,603		\$ 3,530,603	\$ 3,513,803		\$ 3,513,803
Purchased professional educational services	858,386		858,386	3,455,687		3,455,687	4,314,073		4,314,073	4,215,898		4,215,898
Total other support services - student related services	4,398,366	-	4,398,366	3,446,310	-	3,446,310	7,844,676	-	7,844,676	7,729,701	-	7,729,701
Other support services - students - extra services:												
Salaries	15,042,720		15,042,720	(643,887)		(643,887)	14,398,833		14,398,833	14,398,833		14,398,833
Total other support services - students - extra services	15,042,720	-	15,042,720	(643,887)	-	(643,887)	14,398,833	-	14,398,833	14,398,833	-	14,398,833
Other support services - students - regular: (218)												
Salaries of other prof. staff (104)	1,287,122	\$ 5,514,937	6,802,059	179,253	\$ 599,440	778,693	1,466,375	\$ 6,114,377	7,580,752	1,459,375	\$ 6,078,147	7,537,522
Salaries secretary/clerical assts. (105)	63,509	100,926	164,435	12,631	12,072	24,703	76,140	112,998	189,138	76,140	112,998	189,138
Other salaries (110)	323,951	884,605	1,208,556	(80,131)	295,839	215,708	243,820	1,180,444	1,424,264	243,820	1,176,944	1,420,764
Purchased professional educational services (320)		3,500	3,500		(275)	(275)		3,225	3,225		3,225	3,225
Other purchased prof. and tech. services (330,390)	1,475,438		1,475,438	(1,003,159)		(1,003,159)	472,279		472,279	347,933		347,933
Other purchased services (400)	2,464	4,000	6,464	3,003	(4,000)	(997)	5,467		5,467	5,467		5,467
Supplies and materials (600)	1,515	33,566	35,081	(1,435)	(20,484)	(21,919)	80	13,082	13,162	41	12,230	12,271
Other objects (800)		4,995	4,995		(3,820)	(3,820)		1,175	1,175		295	295
Total other support services - students - regular	3,153,999	6,546,529	9,700,528	(889,838)	878,772	(11,066)	2,264,161	7,425,301	9,689,462	2,132,776	7,383,839	9,516,615
Other support services - students special (child study teams): (219)												
Salaries of other prof. staff (104)	14,847,513		14,847,513	797,114		797,114	15,644,627		15,644,627	15,405,684		15,405,684
Salaries secretary/clerical assts. (105)				3,349		3,349	3,349		3,349	3,349		3,349
Other salaries (110)	695,019		695,019	(311,913)		(311,913)	383,106		383,106	383,106		383,106
Other purchased prof. and tech. services (330,390)	424,825		424,825	157,694		157,694	582,519		582,519	532,605		532,605
Misc. purchased services (400)	17,207		17,207	(8,062)		(8,062)	9,145		9,145	6,455		6,455
Supplies and materials (600)	88,061		88,061	(84,425)		(84,425)	3,636		3,636	3,257		3,257
Other objects (800)	21,290		21,290	(7,919)		(7,919)	13,371		13,371	11,660		11,660
Total other support services - students special (child study teams)	16,093,915	-	16,093,915	545,838	-	545,838	16,639,753	-	16,639,753	16,346,116	-	16,346,116
Improvement of instruction services/instructional staff: (221)												
Salaries of supervisors of instruction (102)	83,728	5,904,041	5,987,769	(83,728)	703,021	619,293		6,607,062	6,607,062		6,607,062	6,607,062
Salaries of other professional staff (104)	2,099,387	485,445	2,584,832	(43,910)	188,381	144,471	2,055,477	673,826	2,729,303	2,055,477	673,112	2,728,589
Salaries of secretarial and clerical assistants (105)		2,224,016	2,224,016	30,467	185,741	216,208	30,467	2,409,757	2,440,224	30,467	2,409,557	2,440,024
Other salaries (110)	3,896,147	676,981	4,573,128	(214,266)	(87,990)	(302,256)	3,681,881	588,991	4,270,872	3,681,381	585,791	4,267,172
Salaries of facilitators, math & literacy coaches (176)	177,347	4,857,035	5,034,382	19,501	783,489	802,990	196,848	5,640,524	5,837,372	196,848	5,637,804	5,834,652
Purchased professional educational services (320)	1,075,231	126,137	1,201,368	(603,782)	4,060	(599,722)	471,449	130,197	601,646	458,326	128,079	586,405
Other Purchased professional and technical services (390)	651,091		651,091	11,991		11,991	663,082		663,082	662,907		662,907
Other purchased services (400)	198,098	32,216	230,314	(86,118)	(30,036)	(116,154)	111,980	2,180	114,160	75,839	1,860	77,699
Supplies and materials (600)	81,466	57,925	139,391	(67,770)	(31,513)	(99,283)	13,696	26,412	40,108	12,841	7,459	20,300
Other objects (800)	201,406	198,743	400,149	(148,228)	(105,230)	(253,458)	53,178	93,513	146,691	52,891	80,486	133,377
Total improvement of instruction services/instructional staff	8,463,901	14,562,539	23,026,440	(1,185,843)	1,609,923	424,080	7,278,058	16,172,462	23,450,520	7,226,977	16,131,210	23,358,187
Educational media services/school library: (222)												
Salaries	636,395	1,265,936	1,902,331	(2,351)	204,053	201,702	634,044	1,469,989	2,104,033	628,644	1,462,739	2,091,383
Purchased prof. and tech. services		14,106	14,106		(10,968)	(10,968)		3,138	3,138		3,138	3,138
Other purchased services		1,965	1,965		(1,965)	(1,965)						
Supplies and materials	35,000	75,618	110,618	(9,818)	204,898	195,080	25,182	280,516	305,698	25,182	254,125	279,307
Other objects		13,000	13,000		(3,000)	(3,000)		10,000	10,000		10,000	10,000
Total educational media services/school library	671,395	1,370,625	2,042,020	(12,169)	393,018	380,849	659,226	1,763,643	2,422,869	653,826	1,730,002	2,383,828

Newark Public Schools
General Fund
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
(Budgetary Basis)
Year ended June 30, 2016

	Original Budget			Budget Transfers			Final Budget			Actual		
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
Current expense (continued):												
Undistributed expenditures (continued):												
Instructional staff training services: (223)												
Purchased professional educational services	\$ 809,375	\$ 592,710	\$ 1,402,085	\$ (566,575)	\$ 20,556	\$ (546,019)	\$ 242,800	\$ 613,266	\$ 856,066	\$ 144,250	\$ 596,268	\$ 740,518
Other purchased services	626,269	39,878	666,147	(301,203)	1,142	(300,061)	325,066	41,020	366,086	138,161	26,268	164,429
Supplies and materials		41,218	41,218		(34,201)	(34,201)		7,017	7,017		6,969	6,969
Other objects		8,980	8,980		(7,348)	(7,348)		1,632	1,632		1,011	1,011
Total instructional staff training services	1,435,644	682,786	2,118,430	(867,778)	(19,851)	(887,629)	567,866	662,935	1,230,801	282,411	630,516	912,927
Support services - general administration: (230)												
Salaries (100)	1,321,935		1,321,935	410,890		410,890	1,732,825		1,732,825	1,732,825		1,732,825
Salaries of attorneys (108)	565,015		565,015	(4,205)		(4,205)	560,810		560,810	560,810		560,810
Other salaries (110)	1,380,965		1,380,965	(137,284)		(137,284)	1,243,681		1,243,681	1,243,681		1,243,681
Legal services (331)	2,388,763		2,388,763	445,919		445,919	2,834,682		2,834,682	2,797,762		2,797,762
Expenditure & internal control audit fees (333)	350,625		350,625	(12,625)		(12,625)	338,000		338,000	191,500		191,500
Other purchased prof. services (339)	206,375		206,375	(19,375)		(19,375)	187,000		187,000	155,500		155,500
Purchased tech. services (340)	433,975		433,975	(218,011)		(218,011)	215,964		215,964	167,857		167,857
Communications/telephone (530)	2,923,880		2,923,880	(115,317)		(115,317)	2,808,563		2,808,563	2,351,530		2,351,530
Miscellaneous purchased services (590)	1,238,161		1,238,161	(596,331)		(596,331)	641,830		641,830	637,607		637,607
General supplies (600)	157,495		157,495	(96,388)		(96,388)	61,107		61,107	57,443		57,443
Judgments against the school district (820)	2,501,000		2,501,000	(305,959)		(305,959)	2,195,041		2,195,041	2,175,041		2,175,041
Miscellaneous expenditures (890)	486,477		486,477	3,191		3,191	489,668		489,668	441,452		441,452
Total support services - general administration	13,954,666		13,954,666	(645,495)		(645,495)	13,309,171		13,309,171	12,513,008		12,513,008
Support services - school administration: (240)												
Salaries of principals/asst. principals (103)	1,837,244	13,018,721	14,855,965	(648,639)	1,535,099	886,460	1,188,605	14,553,820	15,742,425	1,188,605	14,553,720	15,742,325
Salaries secretary/clerical assts. (105)		2,224,015	2,224,015	6,986	496,877	503,863	6,986	2,720,892	2,727,878	6,986	2,720,892	2,727,878
Other salaries (110)		3,948,261	3,948,261	126,391	833,445	959,836	126,391	4,781,706	4,908,097	126,391	4,781,146	4,907,537
Purchased professional and technical services (300)	18,533	13,559	32,092	(466)	(12,700)	(13,166)	18,067	859	18,926	8,467	300	8,767
Other purchased services (500)		878,796	878,796		(187,731)	(187,731)		691,065	691,065		501,015	501,015
Supplies and materials (600)		440,213	440,213		(197,681)	(197,681)		242,532	242,532		186,148	186,148
Other objects (800)		338,966	338,966		(98,472)	(98,472)		240,494	240,494		181,532	181,532
Total support services - school administration	1,855,777	20,862,531	22,718,308	(515,728)	2,368,837	1,853,109	1,340,049	23,231,368	24,571,417	1,330,449	22,924,753	24,255,202
Central Services: (251)												
Salaries (100)	9,449,371		9,449,371	(794,277)		(794,277)	8,655,094		8,655,094	8,612,525		8,612,525
Purchased professional services (300)	2,314,344		2,314,344	(634,560)		(634,560)	1,679,784		1,679,784	1,410,240		1,410,240
Purchased technical services (340)	1,246,860		1,246,860	(1,046,190)		(1,046,190)	200,670		200,670	130,421		130,421
Misc purchased services (500)	376,363		376,363	(168,283)		(168,283)	208,080		208,080	113,819		113,819
Supplies and materials (600)	270,066		270,066	(164,534)		(164,534)	105,532		105,532	76,799		76,799
Miscellaneous expenditures (800)	188,561		188,561	(106,364)		(106,364)	82,197		82,197	68,951		68,951
Total Central Services	13,845,565		13,845,565	(2,914,208)		(2,914,208)	10,931,357		10,931,357	10,412,755		10,412,755
Admin Info Technology: (252)												
Salaries (100)	1,773,072		1,773,072	4,088		4,088	1,777,160		1,777,160	1,777,160		1,777,160
Purchased professional services (300)	218,210		218,210	849,996		849,996	1,068,206		1,068,206	1,068,206		1,068,206
Purchased technical services (340)	1,172,544		1,172,544	1,803,571		1,803,571	2,976,115		2,976,115	2,873,558		2,873,558
Other purchased services (500)	1,488,248		1,488,248	(1,387,531)		(1,387,531)	100,717		100,717	100,717		100,717
Supplies and materials (600)	201,149		201,149	(187,700)		(187,700)	13,449		13,449	13,142		13,142
Total Admin Info Technology	4,853,223		4,853,223	1,082,424		1,082,424	5,935,647		5,935,647	5,832,783		5,832,783

Newark Public Schools
General Fund
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
(Budgetary Basis)
Year ended June 30, 2016

	Original Budget			Budget Transfers			Final Budget			Actual		
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
Current expense (continued):												
Required maintenance for school facilities: (261)												
Salaries (100)	\$ 9,264,948		\$ 9,264,948	\$ (651,999)		\$ (651,999)	\$ 8,612,949		\$ 8,612,949	\$ 8,612,949		\$ 8,612,949
Other purchased professional and technical services (390)	65,000		65,000	(23,824)		(23,824)	41,176		41,176	41,176		41,176
Cleaning, repair and maintenance services (420)	6,220,903		6,220,903	(1,982,675)		(1,982,675)	4,238,228		4,238,228	3,376,894		3,376,894
General supplies (600)	1,100,862		1,100,862	(86,277)		(86,277)	1,014,585		1,014,585	972,643		972,643
Total required maintenance for school facilities	16,651,713		16,651,713	(2,744,775)		(2,744,775)	13,906,938		13,906,938	13,003,662		13,003,662
Custodial services: (262)												
Salaries (100)	23,239,309		23,239,309	2,260,091		2,260,091	25,499,400		25,499,400	25,499,400		25,499,400
Purchased professional and technical services (300)	146,355		146,355	(82,055)		(82,055)	64,300		64,300	61,350		61,350
Cleaning, repair and maintenance services (420)	4,311,492		4,311,492	(442,737)		(442,737)	3,868,755		3,868,755	3,474,865		3,474,865
Rental of land bldgs. - non-lease purchase (441)	5,819,230		5,819,230	1,055		1,055	5,820,285		5,820,285	5,757,132		5,757,132
Other purchased property services (490)	100,792		100,792	1,123,896		1,123,896	1,224,688		1,224,688	1,130,668		1,130,668
Insurance (520)	2,844,291		2,844,291	(695,009)		(695,009)	2,149,282		2,149,282	2,146,386		2,146,386
Misc. purchased services (590)	361,004		361,004	(340,939)		(340,939)	20,065		20,065	13,262		13,262
General supplies (600)	1,682,959		1,682,959	(280,138)		(280,138)	1,402,821		1,402,821	1,269,792		1,269,792
Energy (electricity) (622)	9,453,039		9,453,039	(1,499,765)		(1,499,765)	7,953,274		7,953,274	7,949,537		7,949,537
Energy (natural gas) (621)	5,359,995		5,359,995	(156,893)		(156,893)	5,203,102		5,203,102	3,900,768		3,900,768
Energy (oil) (624)	303,094		303,094	(211,094)		(211,094)	92,000		92,000	86,864		86,864
Other objects (800)	12,964		12,964	(8,890)		(8,890)	4,074		4,074	3,630		3,630
Total custodial services	53,634,524		53,634,524	(332,478)		(332,478)	53,302,046		53,302,046	51,293,654		51,293,654
Security: (266)												
Salaries (100)	5,450,777	\$ 6,463,276	11,914,053	1,955,572	\$ 249,234	2,204,806	7,406,349	\$ 6,712,510	14,118,859	7,406,349	\$ 6,712,510	14,118,859
Purchased professional and technical services (300)	22,694		22,694	(10,399)		(10,399)	12,295		12,295			
Cleaning, repair and maintenance services (420)	3,219		3,219	(2,319)		(2,319)	900		900	495		495
General supplies (600)	12,222	64,526	76,748	(4,126)	(17,322)	(21,448)	8,096	47,204	55,300		41,315	41,315
Total security	5,488,912	6,527,802	12,016,714	1,938,728	231,912	2,170,640	7,427,640	6,759,714	14,187,354	7,406,844	6,753,825	14,160,669
Student transportation services: (270)												
Salaries for pupil trans. - (other than between home/school) (162)	587,846		587,846	342,276		342,276	930,122		930,122	930,122		930,122
Salaries for pupil trans. - (between home & school-nonpublic) (163)	187,837		187,837	151,654		151,654	339,491		339,491	339,491		339,491
Management fee- ESC & CTSA trans. program (350)	926,900		926,900	160,872		160,872	1,087,772		1,087,772	1,086,972		1,086,972
Other purchased professional and technical services (390)	17,612		17,612	(15,412)		(15,412)	2,200		2,200	1,048		1,048
Cleaning, repair and maintenance services (420)	88,055		88,055	127,927		127,927	215,982		215,982	195,467		195,467
Rental payments-school buses (442)	55,937		55,937	(50,655)		(50,655)	5,282		5,282	5,282		5,282
Contracted services (between home and sch.) - vendor (511)	3,561,023		3,561,023	(200,727)		(200,727)	3,360,296		3,360,296	3,057,683		3,057,683
Contracted services (other than home to sch.) - vendor (512)	1,129,770	667,032	1,796,802	(473,454)	(354,220)	(827,674)	656,316	312,812	969,128	520,862	162,670	683,532
Contracted services (regular) - esc (517)	995,989		995,989	(139,544)		(139,544)	856,445		856,445	831,912		831,912
Contracted services (special ed.) - esc (518)	26,113,366		26,113,366	4,368,071		4,368,071	30,481,437		30,481,437	29,476,777		29,476,777
Contracted services - aid in lieu of payments - nonpublic (503)	1,790,773		1,790,773	(290,773)		(290,773)	1,500,000		1,500,000	1,350,251		1,350,251
Contracted services - aid in lieu of payments - charter (504)	522,876		522,876	(174,202)		(174,202)	348,674		348,674	318,982		318,982
Supplies and materials (600)	4,252		4,252	3,777		3,777	8,029		8,029	4,299		4,299
Other Objects (800)	7,259		7,259	5,058		5,058	12,317		12,317	10,142		10,142
Total student transportation services	35,989,495	667,032	36,656,527	3,818,858	(354,220)	3,464,638	39,208,353	312,812	40,121,165	38,129,290	162,670	38,291,960

Newark Public Schools
General Fund
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
(Budgetary Basis)
Year ended June 30, 2016

	Original Budget			Budget Transfers			Final Budget			Actual		
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
Current expense (continued):												
Unallocated benefits - employee benefits: (291)												
Social security contributions (220)	\$ 11,920,169		\$ 11,920,169	\$ (1,680,952)		\$ (1,680,952)	\$ 10,239,217		\$ 10,239,217	\$ 9,721,556		\$ 9,721,556
T.P.A.F. Contributions - ERIP (Early Retirement Incentive Program) (232)	1,876,735		1,876,735	948,160		948,160	2,824,895		2,824,895	2,643,829		2,643,829
Other retirement contributions - pers (241)	4,729,384		4,729,384	(369,361)		(369,361)	4,360,023		4,360,023	4,360,023		4,360,023
Other retirement contributions - deferred pers (248)	572,726		572,726	3,556		3,556	576,282		576,282	576,282		576,282
Unemployment compensation (250)	5,857,510		5,857,510	(1,514,504)		(1,514,504)	4,343,006		4,343,006	4,343,006		4,343,006
Worker's compensation (260)	7,258,981		7,258,981	2,383,286		2,383,286	9,642,267		9,642,267	9,513,810		9,513,810
Health benefits (270)	14,124,823	\$ 66,021,916	80,146,739	(475,000)	\$ 72,697	(402,303)	13,649,823	\$ 66,094,613	79,744,436	12,297,707	\$ 66,094,613	78,392,320
Tuition reimbursement (280)	506,434		506,434	(191,434)		(191,434)	315,000		315,000	201,790		201,790
Other employment benefits (290)	15,148,445		15,148,445	(2,829,420)		(2,829,420)	12,319,025		12,319,025	12,319,025		12,319,025
Total unallocated benefits	61,995,207	66,021,916	128,017,123	(3,725,669)	72,697	(3,652,972)	58,269,538	66,094,613	124,364,151	55,977,028	66,094,613	122,071,641
On-behalf payments:												
On-behalf TPAF pension and annuity fund										23,941,919		23,941,919
On-behalf TPAF post retirement medical										28,508,211		28,508,211
Reimbursed TPAF social security contributions										20,905,892		20,905,892
Total on-behalf payments										73,356,022		73,356,022
Total undistributed expenditures	311,510,869	128,004,104	439,514,973	(9,878,929)	\$ 6,002,593	(3,876,336)	301,631,440	134,006,697	435,638,137	364,160,445	133,345,398	497,505,843
Total expenditures - current expense	327,431,746	313,090,832	640,522,578	(4,955,499)	25,117,074	20,161,575	322,476,247	338,207,906	660,684,153	384,490,794	336,242,644	720,733,438
Capital outlay												
Equipment:												
Regular programs - instruction:												
Preschool		3,874	3,874		(3,874)	(3,874)						
Grades 1-5		166,971	166,971		(93,954)	(93,954)		73,017	73,017		72,345	72,345
Grades 6-8		11,100	11,100		7,455	7,455		18,555	18,555		10,290	10,290
Grades 9-12		42,660	42,660		16,620	16,620		59,280	59,280		49,640	49,640
Special Education - instruction:												
Resource room / resource center		18,000	18,000		(10,103)	(10,103)		7,897	7,897		7,897	7,897
Autism		1,600	1,600		(1,600)	(1,600)						
Instructional Alternative Education Programs		5,000	5,000		(5,000)	(5,000)						
Undistributed expenditures:												
Non-instructional		139,366	139,366		(99,598)	(99,598)		39,768	39,768		35,418	35,418
Support services - instructional staff		20,000	20,000		(20,000)	(20,000)						
Improvement of instruction services				5,161		5,161	5,161		5,161	2,388		2,388
Support services general administration	49,000		49,000	(24,000)		(24,000)	25,000		25,000			
Support services school administration		27,120	27,120		2,972	2,972		30,092	30,092		27,917	27,917
Central services	37,056		37,056	(34,143)		(34,143)	2,913		2,913	2,913		2,913
Admin info tech	377,946		377,946	386,133		386,133	764,079		764,079	604,737		604,737
Security		19,903	19,903		(19,080)	(19,080)		823	823			
Required maintenance for school facilities	911,102		911,102	(911,102)		(911,102)						
Custodial services	120,366		120,366	(120,366)		(120,366)						
Student Transportation Services	348,298		348,298	(3,524)		(3,524)	344,764		344,764	344,764		344,764
Total equipment	1,843,768	455,594	2,299,362	(701,851)	(226,162)	(928,013)	1,141,917	229,432	1,371,349	954,802	203,507	1,158,309
Facilities acquisition and construction services:												
Other purchased services	2,164		2,164	300,000		300,000	302,164		302,164	50,151		50,151
Construction services	293,706		293,706	1,356,116		1,356,116	1,649,822		1,649,822	626,483		626,483
Total facilities acquisition and construction svcs.	295,870		295,870	1,656,116		1,656,116	1,951,986		1,951,986	676,634		676,634
Total capital outlay	2,139,638	455,594	2,595,232	954,265	(226,162)	728,103	3,093,903	229,432	3,323,335	1,631,436	203,507	1,834,943

Newark Public Schools
General Fund
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
(Budgetary Basis)
Year ended June 30, 2016

	Original Budget			Budget Transfers			Final Budget			Actual		
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
Special schools:												
Summer school - instruction:												
Other salaries for instruction	\$ 1,937,840		\$ 1,937,840	\$ (352,115)		\$ (352,115)	\$ 1,585,725		\$ 1,585,725	\$ 1,585,725		\$ 1,585,725
Purchased professional educational services	234,271		234,271	(98,342)		(98,342)	135,929		135,929	135,925		135,925
General supplies	230,991		230,991	(212,882)		(212,882)	18,109		18,109	18,109		18,109
Other objects	65,411		65,411	6,503		6,503	71,914		71,914	60,534		60,534
Total summer school - instruction	2,468,513	-	2,468,513	(656,836)	-	(656,836)	1,811,677	-	1,811,677	1,800,293	-	1,800,293
Summer school - support services:												
Salaries	912,167		912,167	(372,636)		(372,636)	539,531		539,531	539,531		539,531
Other purchased services	38,000		38,000	(38,000)		(38,000)	-		-	-		-
Total summer school support services	950,167	-	950,167	(410,636)	-	(410,636)	539,531	-	539,531	539,531	-	539,531
Total summer school	3,418,680	-	3,418,680	(1,067,472)	-	(1,067,472)	2,351,208	-	2,351,208	2,339,824	-	2,339,824
Total special schools	3,418,680	-	3,418,680	(1,067,472)	-	(1,067,472)	2,351,208	-	2,351,208	2,339,824	-	2,339,824
Transfer of funds to charter school	225,517,974		225,517,974	4,407,373		4,407,373	229,925,347		229,925,347	229,925,315		229,925,315
Total expenditures	558,508,038	\$ 313,546,426	872,054,464	(661,333)	\$ 24,890,912	24,229,579	557,846,705	\$ 338,437,338	896,284,043	618,387,369	\$ 336,446,151	954,833,520
Excess (deficiency) of revenues over (under) expenditures	282,241,159	(313,546,426)	(31,305,267)	661,333	(24,890,912)	(24,229,579)	282,902,492	(338,437,338)	(55,534,846)	298,644,941	(336,446,151)	(37,801,210)

Newark Public Schools
General Fund
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
(Budgetary Basis)
Year ended June 30, 2016

	Original Budget			Budget Transfers			Final Budget			Actual		
	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
Other financing sources (uses):												
Transfer in - contribution to school based budgets - GF		\$ 297,268,174	\$ 297,268,174		\$ 24,161,333	\$ 24,161,333		\$ 321,429,507	\$ 321,429,507		\$ 318,887,374	\$ 318,887,374
Transfer in - contribution to school based budgets - 2014/15 encumbrances											1,299,773	1,299,773
Transfer in - contribution to school based budgets - SRF		14,532,043	14,532,043		1,497,293	1,497,293		16,029,336	16,029,336		15,941,565	15,941,565
Transfers in - capital projects fund										\$ 183,296		183,296
Transfers out - food service				\$ (500,000)		(500,000)	\$ (500,000)		(500,000)	\$ (500,000)		(500,000)
Transfer out - contribution to school based budgets	\$ (297,268,174)		(297,268,174)	(24,161,333)		(24,161,333)	(321,429,507)		(321,429,507)	(318,887,374)		(318,887,374)
Transfer out - contribution to school based budgets - 2014/15 encumbrances										(1,299,773)		(1,299,773)
Special item of revenue - prior year accrual canceled										15,018,126		15,018,126
Total other financing sources (uses)	(297,268,174)	311,800,217	14,532,043	(24,661,333)	25,658,626	997,293	(321,929,507)	337,458,843	15,529,336	(305,485,725)	336,128,712	30,642,987
(Deficiency) of revenues and other financing sources (under) expenditures and other financing sources (uses)	(15,027,015)	(1,746,209)	(16,773,224)	(24,000,000)	767,714	(23,232,286)	(39,027,015)	(978,495)	(40,005,510)	(6,840,784)	(317,439)	(7,158,223)
Fund balances, July 1	33,005,167	1,746,209	34,751,376				33,005,167	1,746,209	34,751,376	33,005,167	1,746,209	34,751,376
Fund balances, June 30	\$ 17,978,152	-	\$ 17,978,152	\$ (24,000,000)	\$ 767,714	\$ (23,232,286)	\$ (6,021,848)	\$ 767,714	\$ (5,254,134)	\$ 26,164,383	\$ 1,428,770	\$ 27,593,153
Recapitulation of (deficiency) excess of revenues (under) over expenditures												
Adjustment for prior year encumbrances	\$ (10,038,399)	\$ (1,746,209)	\$ (11,784,608)				\$ (10,038,399)	\$ (1,746,209)	\$ (11,784,608)	\$ (10,038,399)	\$ (1,746,209)	\$ (11,784,608)
Budgeted fund balance	(4,988,616)		(4,988,616)	\$ (22,500,000)	\$ 767,714	\$ (21,732,286)	(27,488,616)	767,714	(26,720,902)	3,600,780	1,428,770	5,029,550
Capital reserve				(1,500,000)		(1,500,000)	(1,500,000)		(1,500,000)	(403,165)		(403,165)
Total	\$ (15,027,015)	\$ (1,746,209)	\$ (16,773,224)	\$ (24,000,000)	\$ 767,714	\$ (23,232,286)	\$ (39,027,015)	\$ (978,495)	\$ (40,005,510)	\$ (6,840,784)	\$ (317,439)	\$ (7,158,223)

Newark Public Schools
Special Revenue Fund
Budgetary Comparison Schedule
Budgetary Basis
Year ended June 30, 2016

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Final to Actual
REVENUES					
Local sources		\$ 4,232,498	\$ 4,232,498	\$ 3,871,825	\$ 360,673
State sources	\$ 90,784,373	5,103,666	95,888,039	90,295,650	5,592,389
Federal sources	31,163,570	29,125,467	60,289,037	51,400,978	8,888,059
Total revenues	121,947,943	38,461,631	160,409,574	145,568,453	14,841,121
EXPENDITURES					
Instruction:					
Salaries of teachers	21,609,054	(11,019,432)	10,589,622	10,271,773	317,849
Other salaries for instruction	4,536,599	9,994,054	14,530,653	12,018,439	2,512,214
Purchased prof. and technical services	1,117,504	137,927	1,255,431	791,251	464,180
Purchased prof. and educational services		1,878,066	1,878,066	1,800,329	77,737
Other purchased services	150,850	(141,719)	9,131	828	8,303
Travel		8,207	8,207		8,207
General supplies	1,189,275	3,144,832	4,334,107	2,516,134	1,817,973
Textbooks	148,973	27,181	176,154	126,545	49,609
Other objects	30,000	207,298	237,298	150,662	86,636
Total instruction	28,782,255	4,236,414	33,018,669	27,675,961	5,342,708
Support services:					
Salaries of supervisors of instruction	1,142,000	(412,665)	729,335	666,892	62,443
Salaries of program directors	480,534	281,292	761,826	735,444	26,382
Salaries of other professional staff	4,822,015	2,078,171	6,900,186	6,407,898	492,288
Salaries of secretarial and clerical asst.	435,563	174,190	609,753	539,278	70,475
Other salaries	1,023,846	7,193,571	8,217,417	6,606,188	1,611,229
Salaries of drop-out prevention officer/coordinators		40,660	40,660		40,660
Salaries of family - parent liason	27,744	865,086	892,830	824,783	68,047
Salaries of Community/School/ Social Services Coordinators		145,594	145,594	145,593	1
Salaries of master teachers	2,926,105	1,099,167	4,025,272	3,220,276	804,996
Personal services - employee benefits	4,706,949	6,375,999	11,082,948	9,656,451	1,426,497
Purchased prof. and technical services		87,598	87,598	59,803	27,795
Purchased professional and educational services	206,678	5,891,920	6,098,598	5,313,578	785,020
Purchased educational services - contracted Pre-K	46,284,464	6,291,179	52,575,643	52,510,153	65,490
Purchased educational services - Headstart	8,954,678	(2,928,176)	6,026,502	6,026,466	36
Purchased educational services - Technology Equipment Lease		864,900	864,900	863,149	1,751
Other Purchased Professional - Education Services.	280,000	(152,009)	127,991	67,003	60,988
Other purchased professional services	294,894	123,081	417,975	394,514	23,461
Rentals	90,000	(33,376)	56,624	54,388	2,236
Contracted services - transportation	361,320	(93,646)	267,674	163,927	103,747
Cleaning, Repair and Maintenance Services	165,000	(119,658)	45,342	19,583	25,759
Insurance		4,372	4,372		4,372
Communications/Telephone		10,574	10,574	10,573	1
Travel	60,000	(31,136)	28,864	16,723	12,141
Miscellaneous Purchased Services	320,000	2,252,640	2,572,640	2,378,999	193,641
Supplies and materials	2,662,124	(814,977)	1,847,147	1,417,681	429,466
Energy	373,518	373,518	373,518	66,895	306,623
Other objects	47,355	591,080	638,435	402,695	235,740
Total support services	75,291,269	30,158,949	105,450,218	98,568,933	6,881,285
Facilities acquisition and construction services					
Instructional equipment	57,360	360,450	417,810	202,534	215,276
Noninstructional equipment	535,906	2,632,808	3,168,714	915,486	2,253,228
Total facilities acquisition and construction services	593,266	2,993,258	3,586,524	1,118,020	2,468,504
Contribution to charter schools	2,749,110	377,972	3,127,082	3,127,082	-
Contribution to school based budgets	14,532,043	1,497,293	16,029,336	15,941,565	87,771
Total expenditures	121,947,943	39,263,886	161,211,829	146,431,561	14,780,268
(Deficiency) excess of revenues (under) over expenditures	-	(802,255)	(802,255)	(863,108)	60,853
Other financing (uses):					
Return of Capital lease proceeds	-	(1,670,045)	(1,670,045)	(1,670,045)	-
Total other financing (uses)	-	(1,670,045)	(1,670,045)	(1,670,045)	-
Net change in fund balance	-	(2,472,300)	(2,472,300)	(2,533,153)	60,853
Fund balance, July 1	-	(2,552,700)	2,472,300	2,533,153	-
Fund balance, June 30	-	(5,025,000)	-	-	60,853
Reconciliation to GAAP					
Last state aid payments not recognized on GAAP Basis				\$ (8,772,910)	
Fund balance per governmental special revenue fund (GAAP) (B-2)				\$ (8,772,910)	

Newark Public Schools
Note to Required Supplementary Information

Budget to GAAP Reconciliation

Year ended June 30, 2016

	General Fund	Special Revenue Fund
Sources/inflows of resources		
Actual amounts (budgetary basis) "revenue" from the Budgetary Comparison Schedule (C-1, C-2)	\$ 917,032,310	\$ 145,568,453
Differences - budgetary to GAAP:		
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.		
Current year		(6,078,455)
Prior year (net of cancellations)		4,459,733
State aid payment from prior year recognized in prior year for budgetary purposes, and recognized for GAAP statements in the current fiscal year.	71,015,095	8,883,278
State aid payments recognized for budgetary purposes, not recognized for GAAP statements.	(71,095,353)	(8,772,910)
Total revenues as reported on the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds (B-2)	\$ 916,952,052	\$ 144,060,099
Uses/outflows of resources		
Actual amounts (budgetary basis) "total outflows" from the Budgetary Comparison Schedule (C-1, C-2)	\$ 954,833,520	\$ 146,431,561
Differences - budgetary to GAAP		
Encumbrances for supplies and equipment ordered but not received are recognized expenditures for budgetary resources, but are not presented as expenditures for financial reporting purposes.		
Current year		(6,078,455)
Prior year (net of cancellations)		4,459,733
Transfers to the General Fund are presented as outflows of budgetary resources but are not expenditures for financial reporting purposes		(15,941,565)
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds (B-2)	\$ 954,833,520	\$ 128,871,274

Supplementary Information

School Level Schedules

Newark Public Schools
General Fund

Combining Balance Sheet
Budgetary Basis
June 30, 2016

	Operating Fund 11-13	Blended Resource Fund 15	Total General Fund
Assets			
Cash and cash equivalents	\$ 1,784,520	\$ 10,552,080	\$ 12,336,600
Interfunds receivable	17,343,110		17,343,110
Intergovernmental accounts receivable - state	73,807,684		73,807,684
Intergovernmental accounts receivable - federal	2,173,768		2,173,768
Intergovernmental accounts receivable - other	1,094,175		1,094,175
Restricted assets:			
Cash and cash equivalents	1,096,835		1,096,835
Total assets	<u>\$ 97,300,092</u>	<u>\$ 10,552,080</u>	<u>\$ 107,852,172</u>
Liabilities and fund balances			
Liabilities:			
Accounts payable	\$ 29,250,620	\$ 970,981	\$ 30,221,601
Accrued liabilities	11,800,859	8,152,329	19,953,188
Notes payable	30,000,000		30,000,000
Other liabilities	84,140		84,140
Intergovernmental accounts payable—state	90		90
Total liabilities	<u>71,135,709</u>	<u>9,123,310</u>	<u>80,259,019</u>
Fund balances:			
Restricted fund balances:			
Capital reserve	1,096,835		1,096,835
Assigned to:			
Designated for subsequent year's expenditures - SEMI	1,989,797		1,989,797
Designated for subsequent year's expenditures - ARRA SEMI	802,348		802,348
Year end encumbrances	10,025,945	1,428,770	11,454,715
Unassigned fund balance	<u>12,249,458</u>		<u>12,249,458</u>
Total fund balances	<u>26,164,383</u>	<u>1,428,770</u>	<u>27,593,153</u>
Total liabilities and fund balances	<u>\$ 97,300,092</u>	<u>\$ 10,552,080</u>	<u>\$ 107,852,172</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2016

District-Wide

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution	\$ 320,661,781		\$ 318,887,374	\$ 1,774,407
General Fund Reserve for Encumbrances at June 30, 2015	1,746,221		1,617,212	129,009
	<u>322,408,002</u>	<u>95.26</u> %	<u>320,504,586</u>	<u>1,903,416</u>
Restricted Federal Resources				
Title I, Part A	11,791,012	3.49	11,726,543	64,469
Title II, Part A	4,238,324	1.25	4,215,022	23,302
Restricted Federal Resources Total	<u>16,029,336</u>	<u>4.74</u>	<u>15,941,565</u>	<u>87,771</u>
Total	<u>\$ 338,437,338</u>	<u>100.00</u> %	<u>\$ 336,446,151</u>	<u>\$ 1,991,187</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2016

School: Abington Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 5,903,198		\$ 5,884,890	\$ 18,308
General Fund Reserve for Encumbrances at June 30, 2015	23,551		21,810	1,741
General Fund Contribution	<u>5,926,749</u>	94.14 %	<u>5,906,700</u>	<u>20,049</u>
Restricted Federal Resources				
Title I, Part A	283,783	4.50	282,823	960
Title II, Part A	<u>85,322</u>	<u>1.36</u>	<u>85,033</u>	<u>289</u>
Restricted Federal Resources Total	<u>369,105</u>	<u>5.86</u>	<u>367,856</u>	<u>1,249</u>
Total	<u>\$ 6,295,854</u>	<u>100.00 %</u>	<u>\$ 6,274,556</u>	<u>\$ 21,298</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2016

School: Ann Street

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution	\$ 9,205,695		\$ 9,138,136	\$ 67,559
General Fund Reserve for Encumbrances at June 30, 2015	<u>6,777</u>		<u>6,712</u>	<u>65</u>
General Fund Contribution	<u>9,212,472</u>	<u>94.38 %</u>	<u>9,144,848</u>	<u>67,624</u>
Restricted Federal Resources				
Title I, Part A	391,489	4.01	388,615	2,874
Title II, Part A	<u>156,916</u>	<u>1.61</u>	<u>155,764</u>	<u>1,152</u>
Restricted Federal Resources Total	<u>548,405</u>	<u>5.62</u>	<u>544,379</u>	<u>4,026</u>
Total	<u>\$ 9,760,877</u>	<u>100.00 %</u>	<u>\$ 9,689,227</u>	<u>\$ 71,650</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2016

School: Arts High

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 6,976,136		\$ 6,907,918	\$ 68,218
General Fund Reserve for Encumbrances at June 30, 2015	35,190		35,190	
General Fund Contribution	<u>7,011,326</u>	<u>96.23 %</u>	<u>6,943,108</u>	<u>68,218</u>
Restricted Federal Resources				
Title I, Part A	196,638	2.70	194,724	1,914
Title II, Part A	<u>77,948</u>	<u>1.07</u>	<u>77,190</u>	<u>758</u>
Restricted Federal Resources Total	<u>274,586</u>	<u>3.77</u>	<u>271,914</u>	<u>2,672</u>
Total	<u><u>\$ 7,285,912</u></u>	<u><u>100.00 %</u></u>	<u><u>\$ 7,215,022</u></u>	<u><u>\$ 70,890</u></u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2016

School: Avon Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 5,091,124		\$ 5,068,256	\$ 22,868
General Fund Reserve for Encumbrances at June 30, 2015	32,567		30,492	2,075
General Fund Contribution	<u>5,123,691</u>	94.04 %	<u>5,098,748</u>	<u>24,943</u>
Restricted Federal Resources				
Title I, Part A	250,265	4.59	249,046	1,219
Title II, Part A	<u>74,657</u>	<u>1.37</u>	<u>74,294</u>	<u>363</u>
Restricted Federal Resources Total	<u>324,922</u>	<u>5.96</u>	<u>323,340</u>	<u>1,582</u>
Total	<u>\$ 5,448,613</u>	<u>100.00 %</u>	<u>\$ 5,422,088</u>	<u>\$ 26,525</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2016

School: Bard Early College

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution	\$ 2,975,539		\$ 2,959,350	\$ 16,189
General Fund Reserve for Encumbrances at June 30, 2015	22,069		22,069	
General Fund Contribution	<u>2,997,608</u>	<u>93.83 %</u>	<u>2,981,419</u>	<u>16,189</u>
Restricted Federal Resources				
Title I, Part A	146,585	4.59	145,794	791
Title II, Part A	<u>50,490</u>	<u>1.58</u>	<u>50,217</u>	<u>273</u>
Restricted Federal Resources Total	<u>197,075</u>	<u>6.17</u>	<u>196,011</u>	<u>1,064</u>
Total	<u>\$ 3,194,683</u>	<u>100.00 %</u>	<u>\$ 3,177,430</u>	<u>\$ 17,253</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2016

School: Barringer Academy of The Arts and Humanities

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution	\$ 7,853,015		\$ 7,812,503	\$ 40,512
General Fund Reserve for Encumbrances at June 30, 2015	81,437		80,650	787
General Fund Contribution	<u>7,934,452</u>	100.00 %	<u>7,893,153</u>	<u>41,299</u>
Total	<u>\$ 7,934,452</u>	<u>100.00 %</u>	<u>\$ 7,893,153</u>	<u>\$ 41,299</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2016

School: Barringer STEAM Academy

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 8,309,118		\$ 8,236,131	\$ 72,987
General Fund Reserve for Encumbrances at June 30, 2015	11,343		11,343	
General Fund Contribution	<u>8,320,461</u>	<u>93.25 %</u>	<u>8,247,474</u>	<u>72,987</u>
Restricted Federal Resources				
Title I, Part A	419,167	4.70	415,490	3,677
Title II, Part A	<u>183,125</u>	<u>2.05</u>	<u>181,519</u>	<u>1,606</u>
Restricted Federal Resources Total	<u>602,292</u>	<u>6.75</u>	<u>597,009</u>	<u>5,283</u>
Total	<u><u>\$ 8,922,753</u></u>	<u><u>100.00 %</u></u>	<u><u>\$ 8,844,483</u></u>	<u><u>\$ 78,270</u></u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2016

School: Belmont Runyon

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 4,623,533		\$ 4,612,303	\$ 11,230
General Fund Reserve for Encumbrances at June 30, 2015	8,543		8,543	
General Fund Contribution	<u>4,632,076</u>	95.01 %	<u>4,620,846</u>	<u>11,230</u>
Restricted Federal Resources				
Title I, Part A	180,549	3.70	180,111	438
Title II, Part A	<u>62,744</u>	<u>1.29</u>	<u>62,592</u>	<u>152</u>
Restricted Federal Resources Total	<u>243,293</u>	<u>4.99</u>	<u>242,703</u>	<u>590</u>
Total	<u>\$ 4,875,369</u>	<u>100.00 %</u>	<u>\$ 4,863,549</u>	<u>\$ 11,820</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2016

School: Bragaw Avenue

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution	\$ (2,400)			\$ (2,400)
General Fund Reserve for Encumbrances at June 30, 2015	<u>2,400</u>		<u>-</u>	<u>2,400</u>
General Fund Contribution	<u>-</u>	<u>-</u> %	<u>-</u>	<u>-</u>
Total	<u>\$ -</u>	<u>-</u> %	<u>\$ -</u>	<u>\$ -</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2016

School: Branch Brook

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution	\$ 1,518,483		\$ 1,497,195	\$ 21,288
General Fund Reserve for Encumbrances at June 30, 2015	33,432		33,432	
General Fund Contribution	<u>1,551,915</u>	<u>95.20 %</u>	<u>1,530,627</u>	<u>21,288</u>
Restricted Federal Resources				
Title I, Part A	56,308	3.45	55,536	772
Title II, Part A	<u>22,011</u>	<u>1.35</u>	<u>21,709</u>	<u>302</u>
Restricted Federal Resources Total	<u>78,319</u>	<u>4.80</u>	<u>77,245</u>	<u>1,074</u>
Total	<u>\$ 1,630,234</u>	<u>100.00 %</u>	<u>\$ 1,607,872</u>	<u>\$ 22,362</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2016

School: Bruce Street

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 1,897,290		\$ 1,885,083	\$ 12,207
General Fund Reserve for Encumbrances at June 30, 2015	<u>6,777</u>		<u>6,777</u>	
General Fund Contribution	<u>1,904,067</u>	99.00 %	<u>1,891,860</u>	<u>12,207</u>
Restricted Federal Resources				
Title I, Part A	13,407	0.69	13,321	86
Title II, Part A	<u>5,900</u>	<u>0.31</u>	<u>5,862</u>	<u>38</u>
Restricted Federal Resources Total	<u>19,307</u>	<u>1.00</u>	<u>19,183</u>	<u>124</u>
Total	<u>\$ 1,923,374</u>	<u>100.00 %</u>	<u>\$ 1,911,043</u>	<u>\$ 12,331</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2016

School: Camden Street

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution	\$ 6,655,486		\$ 6,635,821	\$ 19,665
General Fund Reserve for Encumbrances at June 30, 2015	14,384		14,384	
General Fund Contribution	<u>6,669,870</u>	95.99 %	<u>6,650,205</u>	<u>19,665</u>
Restricted Federal Resources				
Title I, Part A	203,788	2.92	203,187	601
Title II, Part A	<u>76,019</u>	<u>1.09</u>	<u>75,795</u>	<u>224</u>
Restricted Federal Resources Total	<u>279,807</u>	<u>4.01</u>	<u>278,982</u>	<u>825</u>
Total	<u>\$ 6,949,677</u>	<u>100.00 %</u>	<u>\$ 6,929,187</u>	<u>\$ 20,490</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2016

School: Central High

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution	\$ 10,774,019		\$ 10,734,693	\$ 39,326
General Fund Reserve for Encumbrances at June 30, 2015	46,808		44,593	2,215
General Fund Contribution	<u>10,820,827</u>	<u>96.15 %</u>	<u>10,779,286</u>	<u>41,541</u>
Restricted Federal Resources				
Title I, Part A	329,809	2.93	328,541	1,268
Title II, Part A	<u>103,590</u>	<u>0.92</u>	<u>103,192</u>	<u>398</u>
Restricted Federal Resources Total	<u>433,399</u>	<u>3.85</u>	<u>431,733</u>	<u>1,666</u>
Total	<u>\$ 11,254,226</u>	<u>100.00 %</u>	<u>\$ 11,211,019</u>	<u>\$ 43,207</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2016

School: Chancellor Avenue

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution	\$ 5,217,476		\$ 5,192,443	\$ 25,033
General Fund Reserve for Encumbrances at June 30, 2015	22,122		20,872	1,250
General Fund Contribution	<u>5,239,598</u>	<u>95.76 %</u>	<u>5,213,315</u>	<u>26,283</u>
Restricted Federal Resources				
Title I, Part A	169,377	3.09	168,527	850
Title II, Part A	<u>62,857</u>	<u>1.15</u>	<u>62,542</u>	<u>315</u>
Restricted Federal Resources Total	<u>232,234</u>	<u>4.24</u>	<u>231,069</u>	<u>1,165</u>
Total	<u>\$ 5,471,832</u>	<u>100.00 %</u>	<u>\$ 5,444,384</u>	<u>\$ 27,448</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2016

School: Cleveland Avenue

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution	\$ 3,980,217		\$ 3,961,981	\$ 18,236
General Fund Reserve for Encumbrances at June 30, 2015	12,190		12,190	
General Fund Contribution	<u>3,992,407</u>	<u>95.32 %</u>	<u>3,974,171</u>	<u>18,236</u>
Restricted Federal Resources				
Title I, Part A	147,478	3.52	146,805	673
Title II, Part A	<u>48,561</u>	<u>1.16</u>	<u>48,339</u>	<u>222</u>
Restricted Federal Resources Total	<u>196,039</u>	<u>4.68</u>	<u>195,144</u>	<u>895</u>
Total	<u>\$ 4,188,446</u>	<u>100.00 %</u>	<u>\$ 4,169,315</u>	<u>\$ 19,131</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2016

School: Dr. E. Alma Flagg

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution	\$ 4,515,336		\$ 4,493,835	\$ 21,501
General Fund Reserve for Encumbrances at June 30, 2015	20,955		10,578	10,377
General Fund Contribution	<u>4,536,291</u>	<u>94.83</u> %	<u>4,504,413</u>	<u>31,878</u>
Restricted Federal Resources				
Title I, Part A	185,017	3.87	183,717	1,300
Title II, Part A	<u>62,177</u>	<u>1.30</u>	<u>61,740</u>	<u>437</u>
Restricted Federal Resources Total	<u>247,194</u>	<u>5.17</u>	<u>245,457</u>	<u>1,737</u>
Total	<u>\$ 4,783,485</u>	<u>100.00</u> %	<u>\$ 4,749,870</u>	<u>\$ 33,615</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2016

School: Dr. William Horton

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 5,575,697		\$ 5,541,733	\$ 33,964
General Fund Reserve for Encumbrances at June 30, 2015	11,899		10,791	1,108
General Fund Contribution	<u>5,587,596</u>	93.24 %	<u>5,552,524</u>	<u>35,072</u>
Restricted Federal Resources				
Title I, Part A	307,915	5.14	305,983	1,932
Title II, Part A	<u>97,122</u>	<u>1.62</u>	<u>96,512</u>	<u>610</u>
Restricted Federal Resources Total	<u>405,037</u>	<u>6.76</u>	<u>402,495</u>	<u>2,542</u>
Total	<u>\$ 5,992,633</u>	<u>100.00 %</u>	<u>\$ 5,955,019</u>	<u>\$ 37,614</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2016

School: Eagle Academy

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution	\$ 2,453,324		\$ 2,444,250	\$ 9,074
General Fund Reserve for Encumbrances at June 30, 2015	<u>14,274</u>		<u>14,274</u>	
General Fund Contribution	<u>2,467,598</u>	<u>96.87 %</u>	<u>2,458,524</u>	<u>9,074</u>
Restricted Federal Resources				
Title I, Part A	60,332	2.36	60,110	222
Title II, Part A	<u>19,515</u>	<u>0.77</u>	<u>19,443</u>	<u>72</u>
Restricted Federal Resources Total	<u>79,847</u>	<u>3.13</u>	<u>79,553</u>	<u>294</u>
Total	<u>\$ 2,547,445</u>	<u>100.00 %</u>	<u>\$ 2,538,077</u>	<u>\$ 9,368</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2016

School: East Side High

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 15,631,326		\$ 15,523,938	\$ 107,388
General Fund Reserve for Encumbrances at June 30, 2015	<u>131,146</u>		<u>115,430</u>	<u>15,716</u>
General Fund Contribution	<u>15,762,472</u>	<u>96.20</u> %	<u>15,639,368</u>	<u>123,104</u>
Restricted Federal Resources				
Title I, Part A	433,490	2.65	430,105	3,385
Title II, Part A	<u>188,799</u>	<u>1.15</u>	<u>187,324</u>	<u>1,475</u>
Restricted Federal Resources Total	<u>622,289</u>	<u>3.80</u>	<u>617,429</u>	<u>4,860</u>
Total	<u>\$ 16,384,761</u>	<u>100.00</u> %	<u>\$ 16,256,797</u>	<u>\$ 127,964</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2016

School: Elliott Street

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 3,826,821		\$ 3,813,966	\$ 12,855
General Fund Reserve for Encumbrances at June 30, 2015	12,233		9,489	2,744
General Fund Contribution	<u>3,839,054</u>	94.74 %	<u>3,823,455</u>	<u>15,599</u>
Restricted Federal Resources				
Title I, Part A	156,414	3.86	155,778	636
Title II, Part A	<u>56,617</u>	<u>1.40</u>	<u>56,387</u>	<u>230</u>
Restricted Federal Resources Total	<u>213,031</u>	<u>5.26</u>	<u>212,165</u>	<u>866</u>
Total	<u>\$ 4,052,085</u>	<u>100.00 %</u>	<u>\$ 4,035,620</u>	<u>\$ 16,465</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2016

School: Fast Track Academy

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution	\$ 2,386,440		\$ 2,246,534	\$ 139,906
General Fund Reserve for Encumbrances at June 30, 2015	292,508		262,093	30,415
General Fund Contribution	<u>2,678,948</u>	100.00 %	<u>2,508,627</u>	<u>170,321</u>
Total	<u>\$ 2,678,948</u>	<u>100.00 %</u>	<u>\$ 2,508,627</u>	<u>\$ 170,321</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2016

School: First Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 7,696,904		\$ 7,675,527	\$ 21,377
General Fund Reserve for Encumbrances at June 30, 2015	54,126		49,776	4,350
General Fund Contribution	<u>7,751,030</u>	<u>93.98 %</u>	<u>7,725,303</u>	<u>25,727</u>
Restricted Federal Resources				
Title I, Part A	364,671	4.42	363,461	1,210
Title II, Part A	<u>131,954</u>	<u>1.60</u>	<u>131,516</u>	<u>438</u>
Restricted Federal Resources Total	<u>496,625</u>	<u>6.02</u>	<u>494,977</u>	<u>1,648</u>
Total	<u><u>\$ 8,247,655</u></u>	<u><u>100.00 %</u></u>	<u><u>\$ 8,220,280</u></u>	<u><u>\$ 27,375</u></u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2016

School: Fourteenth Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 2,538,386		\$ 2,527,630	\$ 10,756
General Fund Reserve for Encumbrances at June 30, 2015	583		583	
General Fund Contribution	<u>2,538,969</u>	94.93 %	<u>2,528,213</u>	<u>10,756</u>
Restricted Federal Resources				
Title I, Part A	107,261	4.01	106,807	454
Title II, Part A	<u>28,252</u>	<u>1.06</u>	<u>28,132</u>	<u>120</u>
Restricted Federal Resources Total	<u>135,513</u>	<u>5.07</u>	<u>134,939</u>	<u>574</u>
Total	<u>\$ 2,674,482</u>	<u>100.00 %</u>	<u>\$ 2,663,152</u>	<u>\$ 11,330</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2016

School: Franklin Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 5,584,530		\$ 5,559,344	\$ 25,186
General Fund Reserve for Encumbrances at June 30, 2015	81,017		78,517	2,500
General Fund Contribution	<u>5,665,547</u>	<u>94.82 %</u>	<u>5,637,861</u>	<u>27,686</u>
Restricted Federal Resources				
Title I, Part A	231,047	3.87	229,918	1,129
Title II, Part A	<u>78,515</u>	<u>1.31</u>	<u>78,131</u>	<u>384</u>
Restricted Federal Resources Total	<u>309,562</u>	<u>5.18</u>	<u>308,049</u>	<u>1,513</u>
Total	<u>\$ 5,975,109</u>	<u>100.00 %</u>	<u>\$ 5,945,910</u>	<u>\$ 29,199</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2016

School: George Washington Carver

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 4,472,318		\$ 4,463,434	\$ 8,884
General Fund Reserve for Encumbrances at June 30, 2015	5,096		5,096	
General Fund Contribution	<u>4,477,414</u>	<u>94.68 %</u>	<u>4,468,530</u>	<u>8,884</u>
Restricted Federal Resources				
Title I, Part A	188,147	3.97	187,773	374
Title II, Part A	<u>63,652</u>	<u>1.35</u>	<u>63,526</u>	<u>126</u>
Restricted Federal Resources Total	<u>251,799</u>	<u>5.32</u>	<u>251,299</u>	<u>500</u>
Total	<u>\$ 4,729,213</u>	<u>100.00 %</u>	<u>\$ 4,719,829</u>	<u>\$ 9,384</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2016

School: Girls Academy

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution	\$ 1,729,338		\$ 1,715,483	\$ 13,855
General Fund Reserve for Encumbrances at June 30, 2015	7,382		7,382	
General Fund Contribution	<u>1,736,720</u>	<u>97.42</u> %	<u>1,722,865</u>	<u>13,855</u>
Restricted Federal Resources				
Title I, Part A	33,965	1.91	33,694	271
Title II, Part A	<u>12,026</u>	<u>0.67</u>	<u>11,930</u>	<u>96</u>
Restricted Federal Resources Total	<u>45,991</u>	<u>2.58</u>	<u>45,624</u>	<u>367</u>
Total	<u>\$ 1,782,711</u>	<u>100.00</u> %	<u>\$ 1,768,489</u>	<u>\$ 14,222</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2016

School: Harriet Tubman

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution	\$ 2,958,279		\$ 2,951,121	\$ 7,158
General Fund Reserve for Encumbrances at June 30, 2015	8,868		8,868	
General Fund Contribution	<u>2,967,147</u>	<u>95.81 %</u>	<u>2,959,989</u>	<u>7,158</u>
Restricted Federal Resources				
Title I, Part A	88,487	2.86	88,273	214
Title II, Part A	<u>41,186</u>	<u>1.33</u>	<u>41,087</u>	<u>99</u>
Restricted Federal Resources Total	<u>129,673</u>	<u>4.19</u>	<u>129,360</u>	<u>313</u>
Total	<u>\$ 3,096,820</u>	<u>100.00 %</u>	<u>\$ 3,089,349</u>	<u>\$ 7,471</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2016

School: American History High

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution	\$ 4,577,276		\$ 4,534,374	\$ 42,902
General Fund Reserve for Encumbrances at June 30, 2015	22,255		22,255	
General Fund Contribution	<u>4,599,531</u>	<u>95.89 %</u>	<u>4,556,629</u>	<u>42,902</u>
Restricted Federal Resources				
Title I, Part A	152,395	3.18	150,974	1,421
Title II, Part A	<u>44,703</u>	<u>0.93</u>	<u>44,286</u>	<u>417</u>
Restricted Federal Resources Total	<u>197,098</u>	<u>4.11</u>	<u>195,260</u>	<u>1,838</u>
Total	<u>\$ 4,796,629</u>	<u>100.00 %</u>	<u>\$ 4,751,889</u>	<u>\$ 44,740</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2016

School: Hawkins Street

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 5,369,099		\$ 5,357,257	\$ 11,842
General Fund Reserve for Encumbrances at June 30, 2015	16,239		15,680	559
General Fund Contribution	<u>5,385,338</u>	94.43 %	<u>5,372,937</u>	<u>12,401</u>
Restricted Federal Resources				
Title I, Part A	241,775	4.24	241,219	556
Title II, Part A	<u>75,792</u>	<u>1.33</u>	<u>75,617</u>	<u>175</u>
Restricted Federal Resources Total	<u>317,567</u>	<u>5.57</u>	<u>316,836</u>	<u>731</u>
Total	<u>\$ 5,702,905</u>	<u>100.00 %</u>	<u>\$ 5,689,773</u>	<u>\$ 13,132</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2016

School: Hawthorne Avenue

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution	\$ 3,049,167		\$ 3,029,315	\$ 19,852
General Fund Reserve for Encumbrances at June 30, 2015	8,369		8,369	
General Fund Contribution	<u>3,057,536</u>	<u>94.50 %</u>	<u>3,037,684</u>	<u>19,852</u>
Restricted Federal Resources				
Title I, Part A	131,836	4.07	130,980	856
Title II, Part A	<u>46,179</u>	<u>1.43</u>	<u>45,879</u>	<u>300</u>
Restricted Federal Resources Total	<u>178,015</u>	<u>5.50</u>	<u>176,859</u>	<u>1,156</u>
Total	<u>\$ 3,235,551</u>	<u>100.00 %</u>	<u>\$ 3,214,543</u>	<u>\$ 21,008</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2016

School: John F. Kennedy

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution	\$ 4,756,582		\$ 4,739,970	\$ 16,612
General Fund Reserve for Encumbrances at June 30, 2015	4,105		4,105	
General Fund Contribution	<u>4,760,687</u>	<u>98.61 %</u>	<u>4,744,075</u>	<u>16,612</u>
Restricted Federal Resources				
Title I, Part A	47,372	0.99	47,207	165
Title II, Part A	<u>19,515</u>	<u>0.40</u>	<u>19,447</u>	<u>68</u>
Restricted Federal Resources Total	<u>66,887</u>	<u>1.39</u>	<u>66,654</u>	<u>233</u>
Total	<u>\$ 4,827,574</u>	<u>100.00 %</u>	<u>\$ 4,810,729</u>	<u>\$ 16,845</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2016

School: Lafayette Street

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution	\$ 6,711,712		\$ 6,684,207	\$ 27,505
General Fund Reserve for Encumbrances at June 30, 2015	26,729		21,543	5,186
General Fund Contribution	<u>6,738,441</u>	<u>93.25 %</u>	<u>6,705,750</u>	<u>32,691</u>
Restricted Federal Resources				
Title I, Part A	360,652	4.99	358,902	1,750
Title II, Part A	126,962	1.76	126,346	616
Restricted Federal Resources Total	<u>487,614</u>	<u>6.75</u>	<u>485,248</u>	<u>2,366</u>
Total	<u>\$ 7,226,055</u>	<u>100.00 %</u>	<u>\$ 7,190,998</u>	<u>\$ 35,057</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2016

School: Lincoln

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution	\$ 3,384,702		\$ 3,374,894	\$ 9,808
General Fund Reserve for Encumbrances at June 30, 2015	5,606		5,606	
General Fund Contribution	<u>3,390,308</u>	<u>94.90 %</u>	<u>3,380,500</u>	<u>9,808</u>
Restricted Federal Resources				
Title I, Part A	130,048	3.65	129,671	377
Title II, Part A	<u>51,965</u>	<u>1.45</u>	<u>51,815</u>	<u>150</u>
Restricted Federal Resources Total	<u>182,013</u>	<u>5.10</u>	<u>181,486</u>	<u>527</u>
Total	<u>\$ 3,572,321</u>	<u>100.00 %</u>	<u>\$ 3,561,986</u>	<u>\$ 10,335</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2016

School: Louise A. Spencer

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution	\$ 4,053,356		\$ 4,041,929	\$ 11,427
General Fund Reserve for Encumbrances at June 30, 2015	6,082		6,082	
General Fund Contribution	<u>4,059,438</u>	<u>95.44 %</u>	<u>4,048,011</u>	<u>11,427</u>
Restricted Federal Resources				
Title I, Part A	146,137	3.43	145,726	411
Title II, Part A	<u>47,881</u>	<u>1.13</u>	<u>47,746</u>	<u>135</u>
Restricted Federal Resources Total	<u>194,018</u>	<u>4.56</u>	<u>193,472</u>	<u>546</u>
Total	<u>\$ 4,253,456</u>	<u>100.00 %</u>	<u>\$ 4,241,483</u>	<u>\$ 11,973</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2016

School: Luis Munoz Marin (Broadway)

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution	\$ 7,618,692		\$ 7,574,084	\$ 44,608
General Fund Reserve for Encumbrances at June 30, 2015	23,724		16,558	7,166
General Fund Contribution	<u>7,642,416</u>	<u>94.31</u> %	<u>7,590,642</u>	<u>51,774</u>
Restricted Federal Resources				
Title I, Part A	342,771	4.23	340,449	2,322
Title II, Part A	<u>118,226</u>	<u>1.46</u>	<u>117,425</u>	<u>801</u>
Restricted Federal Resources Total	<u>460,997</u>	<u>5.69</u>	<u>457,874</u>	<u>3,123</u>
Total	<u>\$ 8,103,413</u>	<u>100.00</u> %	<u>\$ 8,048,516</u>	<u>\$ 54,897</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2016

School: Malcolm X. Shabazz High

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution	\$ 8,768,412		\$ 8,720,543	\$ 47,869
General Fund Reserve for Encumbrances at June 30, 2015	23,255		22,526	729
General Fund Contribution	<u>8,791,667</u>	96.65 %	<u>8,743,069</u>	<u>48,598</u>
Restricted Federal Resources				
Title I, Part A	227,469	2.50	226,212	1,257
Title II, Part A	<u>77,040</u>	<u>0.85</u>	<u>76,614</u>	<u>426</u>
Restricted Federal Resources Total	<u>304,509</u>	<u>3.35</u>	<u>302,826</u>	<u>1,683</u>
Total	<u>\$ 9,096,176</u>	<u>100.00 %</u>	<u>\$ 9,045,895</u>	<u>\$ 50,281</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2016

School: McKinley

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 7,079,600		\$ 7,052,594	\$ 27,006
General Fund Reserve for Encumbrances at June 30, 2015	6,585		6,585	
General Fund Contribution	<u>7,086,185</u>	<u>94.66 %</u>	<u>7,059,179</u>	<u>27,006</u>
Restricted Federal Resources				
Title I, Part A	287,353	3.84	286,258	1,095
Title II, Part A	<u>112,099</u>	<u>1.50</u>	<u>111,672</u>	<u>427</u>
Restricted Federal Resources Total	<u>399,452</u>	<u>5.34</u>	<u>397,930</u>	<u>1,522</u>
Total	<u>\$ 7,485,637</u>	<u>100.00 %</u>	<u>\$ 7,457,109</u>	<u>\$ 28,528</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2016

School: Miller Street

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 4,596,503		\$ 4,575,869	\$ 20,634
General Fund Reserve for Encumbrances at June 30, 2015	3,025		3,025	
General Fund Contribution	<u>4,599,528</u>	<u>95.51 %</u>	<u>4,578,894</u>	<u>20,634</u>
Restricted Federal Resources				
Title I, Part A	156,416	3.25	155,714	702
Title II, Part A	<u>59,566</u>	<u>1.24</u>	<u>59,299</u>	<u>267</u>
Restricted Federal Resources Total	<u>215,982</u>	<u>4.49</u>	<u>215,013</u>	<u>969</u>
Total	<u>\$ 4,815,510</u>	<u>100.00 %</u>	<u>\$ 4,793,907</u>	<u>\$ 21,603</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2016

School: Mount Vernon

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution	\$ 5,863,629		\$ 5,824,028	\$ 39,601
General Fund Reserve for Encumbrances at June 30, 2015	<u>7,767</u>		<u>6,890</u>	<u>877</u>
General Fund Contribution	<u>5,871,396</u>	<u>95.57</u> %	<u>5,830,918</u>	<u>40,478</u>
Restricted Federal Resources				
Title I, Part A	195,297	3.18	193,951	1,346
Title II, Part A	<u>77,040</u>	<u>1.25</u>	<u>76,509</u>	<u>531</u>
Restricted Federal Resources Total	<u>272,337</u>	<u>4.43</u>	<u>270,460</u>	<u>1,877</u>
Total	<u>\$ 6,143,733</u>	<u>100.00</u> %	<u>\$ 6,101,378</u>	<u>\$ 42,355</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2016

School: Newark Bridges High

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ (1,905)		\$ -	\$ (1,905)
General Fund Reserve for Encumbrances at June 30, 2015	<u>1,905</u>		<u>-</u>	<u>1,905</u>
General Fund Contribution	<u>-</u>	- %	<u>-</u>	<u>-</u>
Total	<u><u>\$ -</u></u>	<u><u>- %</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2016

School: Newark Early College High

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution	\$ 6,198,257		\$ 6,187,670	\$ 10,587
General Fund Reserve for Encumbrances at June 30, 2015	19,530		19,530	
General Fund Contribution	<u>6,217,787</u>	<u>96.83</u> %	<u>6,207,200</u>	<u>10,587</u>
Restricted Federal Resources				
Title I, Part A	138,085	2.15	137,850	235
Title II, Part A	<u>65,240</u>	<u>1.02</u>	<u>65,129</u>	<u>111</u>
Restricted Federal Resources Total	<u>203,325</u>	<u>3.17</u>	<u>202,979</u>	<u>346</u>
Total	<u>\$ 6,421,112</u>	<u>100.00</u> %	<u>\$ 6,410,179</u>	<u>\$ 10,933</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2016

School: Newark Leadership Academy

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 2,602,050		\$ 2,572,999	\$ 29,051
General Fund Reserve for Encumbrances at June 30, 2015	111,933		111,933	
General Fund Contribution	<u>2,713,983</u>	92.34 %	<u>2,684,932</u>	<u>29,051</u>
Restricted Federal Resources				
Title I, Part A	172,506	5.87	170,660	1,846
Title II, Part A	<u>52,759</u>	<u>1.79</u>	<u>52,194</u>	<u>565</u>
Restricted Federal Resources Total	<u>225,265</u>	<u>7.66</u>	<u>222,854</u>	<u>2,411</u>
Total	<u>\$ 2,939,248</u>	<u>100.00 %</u>	<u>\$ 2,907,786</u>	<u>\$ 31,462</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2016

School: Newark Vocational High

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 5,075,220		\$ 5,064,445	\$ 10,775
General Fund Reserve for Encumbrances at June 30, 2015	16,435		15,523	912
General Fund Contribution	<u>5,091,655</u>	96.12 %	<u>5,079,968</u>	<u>11,687</u>
Restricted Federal Resources				
Title I, Part A	138,532	2.62	138,214	318
Title II, Part A	<u>66,942</u>	<u>1.26</u>	<u>66,788</u>	<u>154</u>
Restricted Federal Resources Total	<u>205,474</u>	<u>3.88</u>	<u>205,002</u>	<u>472</u>
Total	<u>\$ 5,297,129</u>	<u>100.00 %</u>	<u>\$ 5,284,970</u>	<u>\$ 12,159</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2016

School: Newton Street

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ (100)		\$ -	\$ (100)
General Fund Reserve for Encumbrances at June 30, 2015	100		-	100
General Fund Contribution	-	-	%	-
Total	\$ -	-	%	\$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2016

School: Ivy Hill

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 4,879,937		\$ 4,870,950	\$ 8,987
General Fund Reserve for Encumbrances at June 30, 2015	14,970		9,541	5,429
General Fund Contribution	<u>4,894,907</u>	<u>95.60 %</u>	<u>4,880,491</u>	<u>14,416</u>
Restricted Federal Resources				
Title I, Part A	160,437	3.13	159,964	473
Title II, Part A	<u>64,899</u>	<u>1.27</u>	<u>64,708</u>	<u>191</u>
Restricted Federal Resources Total	<u>225,336</u>	<u>4.40</u>	<u>224,672</u>	<u>664</u>
Total	<u>\$ 5,120,243</u>	<u>100.00 %</u>	<u>\$ 5,105,163</u>	<u>\$ 15,080</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2016

School: Oliver Street

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 7,363,575		\$ 7,274,755	\$ 88,820
General Fund Reserve for Encumbrances at June 30, 2015	16,531		15,925	606
General Fund Contribution	<u>7,380,106</u>	<u>94.80 %</u>	<u>7,290,680</u>	<u>89,426</u>
Restricted Federal Resources				
Title I, Part A	290,487	3.73	286,967	3,520
Title II, Part A	<u>114,142</u>	<u>1.47</u>	<u>112,759</u>	<u>1,383</u>
Restricted Federal Resources Total	<u>404,629</u>	<u>5.20</u>	<u>399,726</u>	<u>4,903</u>
Total	<u>\$ 7,784,735</u>	<u>100.00 %</u>	<u>\$ 7,690,406</u>	<u>\$ 94,329</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2016

School: New Park

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution	\$ 5,585,809		\$ 5,552,378	\$ 33,431
General Fund Reserve for Encumbrances at June 30, 2015	<u>51,060</u>		<u>51,060</u>	
General Fund Contribution	<u>5,636,869</u>	93.29 %	<u>5,603,438</u>	<u>33,431</u>
Restricted Federal Resources				
Title I, Part A	303,445	5.03	301,646	1,799
Title II, Part A	<u>101,775</u>	<u>1.68</u>	<u>101,171</u>	<u>604</u>
Restricted Federal Resources Total	<u>405,220</u>	<u>6.71</u>	<u>402,817</u>	<u>2,403</u>
Total	<u>\$ 6,042,089</u>	<u>100.00 %</u>	<u>\$ 6,006,255</u>	<u>\$ 35,834</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2016

School: Peshine Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 6,323,247		\$ 6,299,368	\$ 23,879
General Fund Reserve for Encumbrances at June 30, 2015	23,459		2,443	21,016
General Fund Contribution	<u>6,346,706</u>	94.66 %	<u>6,301,811</u>	<u>44,895</u>
Restricted Federal Resources				
Title I, Part A	268,143	4.00	266,246	1,897
Title II, Part A	<u>89,974</u>	<u>1.34</u>	<u>89,338</u>	<u>636</u>
Restricted Federal Resources Total	<u>358,117</u>	<u>5.34</u>	<u>355,584</u>	<u>2,533</u>
Total	<u>\$ 6,704,823</u>	<u>100.00 %</u>	<u>\$ 6,657,395</u>	<u>\$ 47,428</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2016

School: Quitman Community

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution	\$ 5,309,349		\$ 5,280,121	\$ 29,228
General Fund Reserve for Encumbrances at June 30, 2015	21,491		20,450	1,041
General Fund Contribution	<u>5,330,840</u>	<u>94.76 %</u>	<u>5,300,571</u>	<u>30,269</u>
Restricted Federal Resources				
Title I, Part A	219,430	3.90	218,184	1,246
Title II, Part A	<u>75,338</u>	<u>1.34</u>	<u>74,910</u>	<u>428</u>
Restricted Federal Resources Total	<u>294,768</u>	<u>5.24</u>	<u>293,094</u>	<u>1,674</u>
Total	<u>\$ 5,625,608</u>	<u>100.00 %</u>	<u>\$ 5,593,665</u>	<u>\$ 31,943</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2016

School: Rafael Hernandez

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 4,595,613		\$ 4,586,480	\$ 9,133
General Fund Reserve for Encumbrances at June 30, 2015	14,055		14,055	
General Fund Contribution	<u>4,609,668</u>	<u>93.00 %</u>	<u>4,600,535</u>	<u>9,133</u>
Restricted Federal Resources				
Title I, Part A	261,881	5.29	261,362	519
Title II, Part A	<u>84,869</u>	<u>1.71</u>	<u>84,701</u>	<u>168</u>
Restricted Federal Resources Total	<u>346,750</u>	<u>7.00</u>	<u>346,063</u>	<u>687</u>
Total	<u>\$ 4,956,418</u>	<u>100.00 %</u>	<u>\$ 4,946,598</u>	<u>\$ 9,820</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2016

School: Ridge Street

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution	\$ 5,195,670		\$ 5,181,804	\$ 13,866
General Fund Reserve for Encumbrances at June 30, 2015	10,778		10,778	
General Fund Contribution	<u>5,206,448</u>	<u>95.09 %</u>	<u>5,192,582</u>	<u>13,866</u>
Restricted Federal Resources				
Title I, Part A	199,319	3.64	198,788	531
Title II, Part A	<u>69,438</u>	<u>1.27</u>	<u>69,253</u>	<u>185</u>
Restricted Federal Resources Total	<u>268,757</u>	<u>4.91</u>	<u>268,041</u>	<u>716</u>
Total	<u>\$ 5,475,205</u>	<u>100.00 %</u>	<u>\$ 5,460,623</u>	<u>\$ 14,582</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2016

School: Roberto Clemente

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 4,117,271		\$ 4,110,682	\$ 6,589
General Fund Reserve for Encumbrances at June 30, 2015	16,718		15,813	905
General Fund Contribution	<u>4,133,989</u>	93.67 %	<u>4,126,495</u>	<u>7,494</u>
Restricted Federal Resources				
Title I, Part A	208,702	4.73	208,323	379
Title II, Part A	<u>70,800</u>	<u>1.60</u>	<u>70,672</u>	<u>128</u>
Restricted Federal Resources Total	<u>279,502</u>	<u>6.33</u>	<u>278,995</u>	<u>507</u>
Total	<u>\$ 4,413,491</u>	<u>100.00 %</u>	<u>\$ 4,405,490</u>	<u>\$ 8,001</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2016

School: Science High

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 8,911,222		\$ 8,882,313	\$ 28,909
General Fund Reserve for Encumbrances at June 30, 2015	34,778		34,778	
General Fund Contribution	<u>8,946,000</u>	<u>97.08</u> %	<u>8,917,091</u>	<u>28,909</u>
Restricted Federal Resources				
Title I, Part A	177,422	1.93	176,848	574
Title II, Part A	<u>91,676</u>	<u>0.99</u>	<u>91,380</u>	<u>296</u>
Restricted Federal Resources Total	<u>269,098</u>	<u>2.92</u>	<u>268,228</u>	<u>870</u>
Total	<u>\$ 9,215,098</u>	<u>100.00</u> %	<u>\$ 9,185,319</u>	<u>\$ 29,779</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2016

School: South Seventeenth Street

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 3,897,218		\$ 3,878,907	\$ 18,311
General Fund Reserve for Encumbrances at June 30, 2015	6,392		6,391	1
General Fund Contribution	<u>3,903,610</u>	<u>93.60 %</u>	<u>3,885,298</u>	<u>18,312</u>
Restricted Federal Resources				
Title I, Part A	207,362	4.98	206,389	973
Title II, Part A	<u>59,340</u>	<u>1.42</u>	<u>59,062</u>	<u>278</u>
Restricted Federal Resources Total	<u>266,702</u>	<u>6.40</u>	<u>265,451</u>	<u>1,251</u>
Total	<u>\$ 4,170,312</u>	<u>100.00 %</u>	<u>\$ 4,150,749</u>	<u>\$ 19,563</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2016

School: South Street

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 2,974,278		\$ 2,958,005	\$ 16,273
General Fund Reserve for Encumbrances at June 30, 2015	12,386		12,386	
General Fund Contribution	<u>2,986,664</u>	<u>94.77 %</u>	<u>2,970,391</u>	<u>16,273</u>
Restricted Federal Resources				
Title I, Part A	122,451	3.89	121,784	667
Title II, Part A	<u>42,321</u>	<u>1.34</u>	<u>42,090</u>	<u>231</u>
Restricted Federal Resources Total	<u>164,772</u>	<u>5.23</u>	<u>163,874</u>	<u>898</u>
Total	<u>\$ 3,151,436</u>	<u>100.00 %</u>	<u>\$ 3,134,265</u>	<u>\$ 17,171</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2016

School: Speedway Avenue

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution	\$ 5,125,854		\$ 5,108,784	\$ 17,070
General Fund Reserve for Encumbrances at June 30, 2015	21,044		20,318	726
General Fund Contribution	<u>5,146,898</u>	<u>95.39 %</u>	<u>5,129,102</u>	<u>17,796</u>
Restricted Federal Resources				
Title I, Part A	186,806	3.46	186,160	646
Title II, Part A	<u>61,836</u>	<u>1.15</u>	<u>61,622</u>	<u>214</u>
Restricted Federal Resources Total	<u>248,642</u>	<u>4.61</u>	<u>247,782</u>	<u>860</u>
Total	<u>\$ 5,395,540</u>	<u>100.00 %</u>	<u>\$ 5,376,884</u>	<u>\$ 18,656</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2016

School: Sussex Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 3,451,036		\$ 3,415,284	\$ 35,752
General Fund Reserve for Encumbrances at June 30, 2015	20,358		20,358	
General Fund Contribution	<u>3,471,394</u>	<u>93.18 %</u>	<u>3,435,642</u>	<u>35,752</u>
Restricted Federal Resources				
Title I, Part A	190,378	5.11	188,418	1,960
Title II, Part A	<u>63,652</u>	<u>1.71</u>	<u>62,996</u>	<u>656</u>
Restricted Federal Resources Total	<u>254,030</u>	<u>6.82</u>	<u>251,414</u>	<u>2,616</u>
Total	<u>\$ 3,725,424</u>	<u>100.00 %</u>	<u>\$ 3,687,056</u>	<u>\$ 38,368</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2016

School: Technology High

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 7,074,956		\$ 7,007,541	\$ 67,415
General Fund Reserve for Encumbrances at June 30, 2015	<u>37,992</u>		<u>36,661</u>	<u>1,331</u>
General Fund Contribution	<u>7,112,948</u>	<u>96.37 %</u>	<u>7,044,202</u>	<u>68,746</u>
Restricted Federal Resources				
Title I, Part A	201,108	2.73	199,165	1,943
Title II, Part A	<u>66,601</u>	<u>0.90</u>	<u>65,957</u>	<u>644</u>
Restricted Federal Resources Total	<u>267,709</u>	<u>3.63</u>	<u>265,122</u>	<u>2,587</u>
Total	<u>\$ 7,380,657</u>	<u>100.01 %</u>	<u>\$ 7,309,324</u>	<u>\$ 71,333</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2016

School: Thirteenth Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 5,695,055		\$ 5,675,346	\$ 19,709
General Fund Reserve for Encumbrances at June 30, 2015	14,426		14,426	
General Fund Contribution	<u>5,709,481</u>	93.87 %	<u>5,689,772</u>	<u>19,709</u>
Restricted Federal Resources				
Title I, Part A	279,761	4.60	278,795	966
Title II, Part A	<u>92,811</u>	<u>1.53</u>	<u>92,491</u>	<u>320</u>
Restricted Federal Resources Total	<u>372,572</u>	<u>6.13</u>	<u>371,286</u>	<u>1,286</u>
Total	<u>\$ 6,082,053</u>	<u>100.00 %</u>	<u>\$ 6,061,058</u>	<u>\$ 20,995</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2016

School: University High

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 6,126,546		\$ 6,093,195	\$ 33,351
General Fund Reserve for Encumbrances at June 30, 2015	<u>43,791</u>		<u>43,790</u>	<u>1</u>
General Fund Contribution	<u>6,170,337</u>	96.14 %	<u>6,136,985</u>	<u>33,352</u>
Restricted Federal Resources				
Title I, Part A	180,103	2.81	179,130	973
Title II, Part A	<u>67,622</u>	<u>1.05</u>	<u>67,256</u>	<u>366</u>
Restricted Federal Resources Total	<u>247,725</u>	<u>3.86</u>	<u>246,386</u>	<u>1,339</u>
Total	<u>\$ 6,418,062</u>	<u>100.00 %</u>	<u>\$ 6,383,371</u>	<u>\$ 34,691</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2016

School: Weequahic High

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 5,894,832		\$ 5,844,421	\$ 50,411
General Fund Reserve for Encumbrances at June 30, 2015	5,699		5,699	
General Fund Contribution	<u>5,900,531</u>	<u>95.47 %</u>	<u>5,850,120</u>	<u>50,411</u>
Restricted Federal Resources				
Title I, Part A	210,039	3.40	208,244	1,795
Title II, Part A	<u>70,119</u>	<u>1.13</u>	<u>69,520</u>	<u>599</u>
Restricted Federal Resources Total	<u>280,158</u>	<u>4.53</u>	<u>277,764</u>	<u>2,394</u>
Total	<u>\$ 6,180,689</u>	<u>100.00 %</u>	<u>\$ 6,127,884</u>	<u>\$ 52,805</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2016

School: West Side High

Resources	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures Allocated as a % of Total Resources</u>	<u>Total Surplus/ Carryover</u>
General Fund Contribution	\$ 2,340		\$ 2,340	\$ -
General Fund Contribution	2,340	100.00 %	2,340	
Total	<u>\$ 2,340</u>	<u>100.00 %</u>	<u>\$ 2,340</u>	<u>\$ -</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Expenditures Allocated by Resource Type - Actual
Year Ended June 30, 2016

School: Wilson Avenue

Resources	Resource Amount	% of Total Resources	Total Expenditures Allocated as a % of Total Resources	Total Surplus/ Carryover
General Fund Contribution	\$ 8,089,093		\$ 8,047,026	\$ 42,067
General Fund Reserve for Encumbrances at June 30, 2015	76,972		74,196	2,776
General Fund Contribution	<u>8,166,065</u>	95.01 %	<u>8,121,222</u>	<u>44,843</u>
Restricted Federal Resources				
Title I, Part A	309,705	3.60	308,004	1,701
Title II, Part A	<u>119,247</u>	<u>1.39</u>	<u>118,592</u>	<u>655</u>
Restricted Federal Resources Total	<u>428,952</u>	<u>4.99</u>	<u>426,596</u>	<u>2,356</u>
Total	<u>\$ 8,595,017</u>	<u>100.00 %</u>	<u>\$ 8,547,818</u>	<u>\$ 47,199</u>

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

District-Wide Expenditures	Original Budget	Transfers	Final Budget	Expenditures	Variance
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 7,776,127	\$ 874,825	\$ 8,650,952	\$ 8,637,512	\$ 13,440
Grades 1- 5	42,823,063	7,207,376	50,030,439	49,940,779	89,660
Grades 6-8	29,224,639	3,800,145	33,024,784	32,968,134	56,650
Grades 9-12	37,181,130	5,655,957	42,837,087	42,714,971	122,116
Undistributed Instruction:					
Other Salaries of Instruction	3,303,162	389,502	3,692,664	3,692,664	
Purchased Technical Services	27,757	(4,814)	22,943	22,402	541
Other Purchased Services	78,283	(51,318)	26,965	22,105	4,860
General Supplies	4,666,640	(1,421,076)	3,245,564	2,708,676	536,888
Textbooks	610,837	(425,916)	184,921	172,040	12,881
Other Objects	690,421	(366,000)	324,421	276,851	47,570
Total Regular Programs	126,382,059	15,658,681	142,040,740	141,156,134	884,606
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers	777,281	107,645	884,926	882,926	2,000
General Supplies	2,075	(2,075)			
Textbooks	1,200	(1,200)			
Other Objects	480	(480)			
Total Cognitive - Mild	781,036	103,890	884,926	882,926	2,000
Cognitive - Moderate:					
Salaries of Teachers	138,100	11,984	150,084	150,084	
General Supplies	1,000	(1,000)			
Other Objects	5,000	(4,750)	250	250	
Total Cognitive - Moderate	144,100	6,234	150,334	150,334	-
Learning and/or Language Disabilities:					
Salaries of Teachers	7,098,072	529,143	7,627,215	7,601,075	26,140
Other Salaries of Instruction	452,237	90,497	542,734	542,734	
Purchased Professional & Educational Services	17,278	(17,278)			
General Supplies	188,035	(131,876)	56,159	51,605	4,554
Textbooks	20,070	(20,070)			
Other Objects	7,750	(7,750)			
Total Learning and/or Language Disabilities	7,783,442	442,666	8,226,108	8,195,414	30,694
Auditory Impairments:					
Salaries of Teachers	859,784	93,226	953,010	951,610	1,400
Other Salaries of Instruction	326,558	110,862	437,420	435,635	1,785
Purchased Professional & Educational Services	30,000		30,000	30,000	
General Supplies	55,016	(24,183)	30,833	23,565	7,268
Textbooks	3,000	(3,000)			
Total Auditory Impairments	1,274,358	176,905	1,451,263	1,440,810	10,453
Behavioral Disabilities:					
Salaries of Teachers	2,209,522	222,772	2,432,294	2,426,694	5,600
Other Salaries of Instruction	526,024	102,918	628,942	628,942	
General Supplies	13,739	(8,548)	5,191	2,702	2,489
Total Behavioral Disabilities	2,749,285	317,142	3,066,427	3,058,338	8,089
Multiple Disabilities:					
Salaries of Teachers	2,434,267	229,761	2,664,028	2,655,688	8,340
Other Salaries of Instruction	675,264	61,249	736,513	736,513	
General Supplies	55,254	(7,479)	47,775	28,679	19,096
Other Objects	720	(720)			
Total Multiple Disabilities	3,165,505	282,811	3,448,316	3,420,880	27,436

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

District-Wide	Original Budget	Transfers	Final Budget	Expenditures	Variance
Resource Room/Resource Center:					
Salaries of Teachers	\$ 11,804,248	\$ 2,162,861	\$ 13,967,109	\$ 13,924,519	\$ 42,590
Other Salaries of Instruction	58,191	12,966	71,157	71,157	
General Supplies	293,969	(195,290)	98,679	90,673	8,006
Textbooks	9,490	(9,490)			
Other Objects	5,000	(3,193)	1,807	942	865
Total Resource Room/Resource Center	12,170,898	1,967,854	14,138,752	14,087,291	51,461
Autism:					
Salaries of Teachers	3,408,462	401,915	3,810,377	3,796,277	14,100
Other Salaries of Instruction	1,193,533	156,419	1,349,952	1,349,952	
Purchased Professional & Educational Services	1,000	(1,000)			
General Supplies	58,975	(26,617)	32,358	29,915	2,443
Other Objects	1,050	(1,050)			
Total Autism	4,663,020	529,667	5,192,687	5,176,144	16,543
Total Special Education	32,731,644	3,827,169	36,558,813	36,412,137	146,676
Bilingual Education:					
Salaries of Teachers	15,151,723	699,982	15,851,705	15,796,755	54,950
Other Salaries of Instruction	725,846	197,884	923,730	923,730	
General Supplies	210,137	(138,132)	72,005	62,719	9,286
Textbooks	26,306	(23,896)	2,410	2,410	
Other Objects	9,010	(8,022)	988	988	
Total Bilingual Education	16,123,022	727,816	16,850,838	16,786,602	64,236
School Sponsored Co-curricular Activities:					
Salaries	1,173,954	(236,065)	937,889	937,889	
Purchased Professional & Educational Services	15,750	(900)	14,850	10,125	4,725
Purchased Services	10,000	(9,500)	500	174	326
Supplies and Materials	51,146	(43,181)	7,965	6,686	1,279
Other Objects	42,150	(6,580)	35,570	35,570	
Total School Sponsored Co-curricular Activities	1,293,000	(296,226)	996,774	990,444	6,330
School Sponsored Athletics:					
Salaries	2,215,104	(162,710)	2,052,394	2,052,394	
Purchased Services (300-500 series)	17,182	(15,795)	1,387	75	1,312
Supplies and Materials	392,409	(73,356)	319,053	279,264	39,789
Other Objects	156,539	20,450	176,989	176,539	450
Total School Sponsored Athletics	2,781,234	(231,411)	2,549,823	2,508,272	41,551
Before/After School Programs:					
Salaries of Teachers	2,030,644	(396,658)	1,633,986	1,633,986	
Other Salaries for Instruction	245,161	(104,816)	140,345	140,345	
Total Before/After School Programs	2,275,805	(501,474)	1,774,331	1,774,331	-
Alternative Education Programs - Instruction:					
Salaries of Teachers	553,589	35,221	588,810	587,810	1,000
Purchased Professional & Technical Services	737,000	(105,000)	632,000	632,000	
Purchased Services	202,000	(6,000)	196,000	91,000	105,000
Supplies and Materials	20,119	(1,139)	18,980	18,426	554
Other Objects	4,699	(524)	4,175	4,175	
Total Alternative Education Programs - Instruction	1,517,407	(77,442)	1,439,965	1,333,411	106,554
Alternative Education Programs - Support Services:					
Salaries	332,760	64,504	397,264	396,764	500
Salary of Family/Parent Liaison	47,564	4,636	52,200	52,200	
Purchased Professional and Technical Services	3,250	(3,250)			
Purchased Services	17,638	(611)	17,027	4,945	12,082
Supplies and Materials	10,000	(9,982)	18	18	
Other Objects	33,323	(32,874)	449	345	104
Total Alternative Education Programs - Support Services	444,535	22,423	466,958	454,272	12,686
Other Supplemental/At-Risk Programs - Instruction:					
Salaries of Reading Specialists	541,211	122,107	663,318	661,368	1,950
Purchased Professional & Technical Services	996,811	(137,162)	859,649	820,275	39,374
Total Other Supplemental/At-Risk Programs - Instruction	1,538,022	(15,055)	1,522,967	1,481,643	41,324
Total Instruction	185,086,728	19,114,481	204,201,209	202,897,246	1,303,963

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

District-Wide	Original Budget	Transfers	Final Budget	Expenditures	Variance
Attendance and Social Work Services:					
Salaries	\$ 2,930,239	\$ 261,161	\$ 3,191,400	\$ 3,173,125	\$ 18,275
Salaries of Family Liaisons/Comm Parent Inv. Spe	1,828,166	87,320	1,915,486	1,914,486	1,000
Purchased Professional and Technical Services	300	(300)			
Other Purchased Services	1,000	(1,000)			
Supplies and Materials	24,555	(15,747)	8,808	7,934	874
Other Objects	9,282	(8,356)	926	908	18
Total Attendance and Social Work Services	4,793,542	323,078	5,116,620	5,096,453	20,167
Health Services:					
Salaries	5,721,182	585,470	6,306,652	6,289,177	17,475
Other Salaries	169,260	(51,506)	117,754	116,854	900
Other Purchased Services	1,270	(521)	749	591	158
Supplies and Materials	77,090	(35,016)	42,074	30,895	11,179
Total Health Services	5,968,802	498,427	6,467,229	6,437,517	29,712
Guidance:					
Salaries of Other Professional Staff	5,514,937	599,440	6,114,377	6,078,147	36,230
Salaries of Secretarial and Clerical Assistants	100,926	12,072	112,998	112,998	
Other Salaries	884,605	295,839	1,180,444	1,176,944	3,500
Purchased Professional - Educational Services	3,500	(275)	3,225	3,225	
Other Purchased Services	4,000	(4,000)			
Supplies and Materials	33,566	(20,484)	13,082	12,230	852
Other Objects	4,995	(3,820)	1,175	295	880
Total Guidance	6,546,529	878,772	7,425,301	7,383,839	41,462
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	5,904,041	703,021	6,607,062	6,607,062	
Salaries of Other Professional Staff	485,445	188,381	673,826	673,112	714
Salaries of Secretarial and Clerical Assistants	2,224,016	185,741	2,409,757	2,409,557	200
Other Salaries	676,981	(87,990)	588,991	585,791	3,200
Salaries of Facilitators, Math & Literacy Coaches	4,857,035	783,489	5,640,524	5,637,804	2,720
Purchased Professional - Education Services	126,137	4,060	130,197	128,079	2,118
Other Purchased Services	32,216	(30,036)	2,180	1,860	320
Supplies and Materials	57,925	(31,513)	26,412	7,459	18,953
Other Objects	198,743	(105,230)	93,513	80,486	13,027
Total Improvement of Instruction Services	14,562,539	1,609,923	16,172,462	16,131,210	41,252
Educational Media/Library Services:					
Salaries of Other Professional Staff	1,265,936	204,053	1,469,989	1,462,739	7,250
Purchased Professional and Technical Services	14,106	(10,968)	3,138	3,138	
Other Purchased Services	1,965	(1,965)			
Supplies and Materials	75,618	204,898	280,516	254,125	26,391
Other Objects	13,000	(3,000)	10,000	10,000	
Total Educational Media/Library Services	1,370,625	393,018	1,763,643	1,730,002	33,641
Instructional Staff Training Services:					
Purchased Professional - Education Services	592,710	20,556	613,266	596,268	16,998
Other Purchased Services	39,878	1,142	41,020	26,268	14,752
Supplies and Materials	41,218	(34,201)	7,017	6,969	48
Other Objects	8,980	(7,348)	1,632	1,011	621
Total Instructional Staff Training Services	682,786	(19,851)	662,935	630,516	32,419
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	13,018,721	1,535,099	14,553,820	14,553,720	100
Salaries of Secretarial and Clerical Assistants	2,224,015	496,877	2,720,892	2,720,892	
Other Salaries	3,948,261	833,445	4,781,706	4,781,146	560
Purchased Professional and Technical Services	13,559	(12,700)	859	300	559
Other Purchased Services (400-500 series)	878,796	(187,731)	691,065	501,015	190,050
Supplies and Materials	440,213	(197,681)	242,532	186,148	56,384
Other Objects	338,966	(98,472)	240,494	181,532	58,962
Total Support Services - School Administration	20,862,531	2,368,837	23,231,368	22,924,753	306,615
Security					
Salaries	6,463,276	249,234	6,712,510	6,712,510	
General Supplies	64,526	(17,322)	47,204	41,315	5,889
Total Security	6,527,802	231,912	6,759,714	6,753,825	5,889

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

District-Wide	Original Budget	Transfers	Final Budget	Expenditures	Variance
Student Transportation Services:					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	\$ 667,032	\$ (354,220)	\$ 312,812	\$ 162,670	\$ 150,142
Total Student Transportation Services	667,032	(354,220)	312,812	162,670	150,142
Unallocated Benefits:					
Health Benefits	66,021,916	72,697	66,094,613	66,094,613	-
Total Unallocated Benefits	66,021,916	72,697	66,094,613	66,094,613	-
Total Undistributed Expenditures	128,004,104	6,002,593	134,006,697	133,345,398	661,299
Total Expenditures - Current	313,090,832	25,117,074	338,207,906	336,242,644	1,965,262
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Kindergarten	3,874	(3,874)			
Grades 1-5	166,971	(93,954)	73,017	72,345	672
Grades 6-8	11,100	7,455	18,555	10,290	8,265
Grades 9-12	42,660	16,620	59,280	49,640	9,640
Special Education - Instruction:					
Resource Room/Resource Center	18,000	(10,103)	7,897	7,897	
Autism	1,600	(1,600)			
Instructional Alternative Ed	5,000	(5,000)			
Undistributed Expenditures:					
Support Services - Instructional Staff	20,000	(20,000)			
School Administration	27,120	2,972	30,092	27,917	2,175
Security	19,903	(19,080)	823	823	823
Non-Instructional Equipment	139,366	(99,598)	39,768	35,418	4,350
Total Equipment	455,594	(226,162)	229,432	203,507	25,925
Total Expenditures - School Based	313,546,426	24,890,912	338,437,338	336,446,151	1,991,187
Other Financing Sources:					
Transfers In	313,546,426	24,890,912	338,437,338	336,446,151	1,991,187
Total Other Financing Sources	313,546,426	24,890,912	338,437,338	336,446,151	1,991,187
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	-	-	-	-	-

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Abington Avenue

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 241,538	\$ 101,148	\$ 342,686	\$ 342,686	
Grades 1- 5	1,370,921	176,889	1,547,810	1,545,050	\$ 2,760
Grades 6-8	794,564	113,564	908,128	908,128	
Undistributed Instruction:					
Other Salaries of Instruction	122,273	20,974	143,247	143,247	
General Supplies	71,575	(12,827)	58,748	54,060	4,688
Textbooks	1,000	(814)	186	186	
Other Objects	10,634	(1,892)	8,742	8,742	
Total Regular Programs	2,612,505	397,042	3,009,547	3,002,099	7,448
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Other Salaries of Instruction	33,911	12,176	46,087	46,087	
General Supplies	30,500	(24,867)	5,633	5,540	93
Total Learning and/or Language Disabilities	64,411	(12,691)	51,720	51,627	93
Resource Room/Resource Center:					
Salaries of Teachers	236,981	43,827	280,808	280,808	
General Supplies	3,500	(599)	2,901	2,098	803
Total Resource Room/Resource Center	240,481	43,228	283,709	282,906	803
Total Special Education	304,892	30,537	335,429	334,533	896
Bilingual Education:					
Salaries of Teachers	482,006	15,638	497,644	497,144	500
Other Salaries of Instruction	6,250	20,031	26,281	26,281	
General Supplies	13,220	(6)	13,214	12,996	218
Total Bilingual Education	501,476	35,663	537,139	536,421	718
School Sponsored Co-curricular Activities:					
Salaries	14,433	(1,579)	12,854	12,854	
Other Objects	3,250	(3,250)			
Total School Sponsored Co-curricular Activities	17,683	(4,829)	12,854	12,854	-
School Sponsored Athletics:					
Salaries	9,730		9,730	9,730	
Supplies and Materials	300	(300)			
Total School Sponsored Athletics	10,030	(300)	9,730	9,730	-
Before/After School Programs:					
Salaries of Teachers	49,852	(39,852)	10,000	10,000	
Other Salaries for Instruction	4,444	(4,444)			
Total Before/After School Programs	54,296	(44,296)	10,000	10,000	-
Total Instruction	3,500,882	413,817	3,914,699	3,905,637	9,062

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Abington Avenue

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Attendance and Social Work Services:					
Salaries	\$ 75,200	\$ 6,601	\$ 81,801	\$ 81,801	
Salaries of Family Liaisons/Comm Parent Inv. Spe	31,896	2,631	34,527	34,527	
Supplies and Materials	500	(11)	489	489	
Other Objects	1,182	(1,000)	182	182	
Total Attendance and Social Work Services	108,778	8,221	116,999	116,999	-
Health Services:					
Salaries	87,461	8,177	95,638	95,138	\$ 500
Other Salaries	1,312	(2)	1,310	1,310	
Supplies and Materials	824	(785)	39	39	
Total Health Services	89,597	7,390	96,987	96,487	500
Guidance:					
Salaries of Other Professional Staff	63,694	34,013	97,707	97,027	680
Other Salaries	592	(592)			
Supplies and Materials	500	(500)			
Total Guidance	64,786	32,921	97,707	97,027	680
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	100,876	10,449	111,325	111,325	
Salaries of Secretarial and Clerical Assistants	48,317	3,085	51,402	51,402	
Salaries of Facilitators, Math & Literacy Coaches	199,522	12,735	212,257	212,157	100
Other Objects	5,300	(301)	4,999	4,999	
Total Improvement of Instruction Services	354,015	25,968	379,983	379,883	100
Educational Media/Library Services:					
Purchased Professional and Technical Services	1,836	(1,836)			
Supplies and Materials	500	(1)	499	499	
Total Educational Media/Library Services	2,336	(1,837)	499	499	-
Instructional Staff Training Services:					
Purchased Professional –Education Services	33,010	(33,010)			
Total Instructional Staff Training Services	33,010	(33,010)	-	-	-
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	212,541	28,435	240,976	240,976	
Salaries of Secretarial and Clerical Assistants	48,317	8,009	56,326	56,326	
Other Salaries	103,103	8,815	111,918	111,918	
Other Purchased Services (400-500 series)	8,497	4,835	13,332	11,026	2,306
Supplies and Materials	24,135	(2,043)	22,092	17,675	4,417
Other Objects	1,750	(1,400)	350	350	
Total Support Services – School Administration	398,343	46,651	444,994	438,271	6,723
Security					
Salaries	71,986	9,587	81,573	81,573	
General Supplies	3,289		3,289	3,289	
Total Security	75,275	9,587	84,862	84,862	-
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	5,000	2,215	7,215	2,982	4,233
Total Student Transportation Services	5,000	2,215	7,215	2,982	4,233

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Abington Avenue

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Unallocated Benefits:					
Health Benefits	\$ 1,132,428		\$ 1,132,428	\$ 1,132,428	
Total Unallocated Benefits	1,132,428	-	1,132,428	1,132,428	
Total Undistributed Expenditures	2,263,568	\$ 98,106	2,361,674	2,349,438	\$ 12,236
Total Expenditures - Current	5,764,450	511,923	6,276,373	6,255,075	21,298
Capital Outlay					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	19,481		19,481	19,481	
Total Equipment	19,481	-	19,481	19,481	-
Total Expenditures - School Based	5,783,931	511,923	6,295,854	6,274,556	21,298
Other Financing Sources:					
Transfers In	5,783,931	511,923	6,295,854	6,274,556	21,298
Total Other Financing Sources	5,783,931	511,923	6,295,854	6,274,556	21,298
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)					
Fund Balances, July 1					
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Ann Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 595,035	\$ 2,777	\$ 597,812	\$ 597,312	\$ 500
Grades 1- 5	1,547,877	65,706	1,613,583	1,611,783	1,800
Grades 6-8	1,152,831	68,542	1,221,373	1,220,373	1,000
Undistributed Instruction:					
Other Salaries of Instruction	226,958	25,237	252,195	252,195	
General Supplies	182,003	(97,896)	84,107	33,466	50,641
Total Regular Programs	3,704,704	64,366	3,769,070	3,715,129	53,941
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	615,712	258,879	874,591	869,091	5,500
Other Salaries of Instruction	1,000	(300)	700	700	
General Supplies	2,040	(1,652)	388	388	
Total Resource Room/Resource Center	618,752	256,927	875,679	870,179	5,500
Total Special Education	618,752	256,927	875,679	870,179	5,500
Bilingual Education:					
Salaries of Teachers	1,124,511	166,063	1,290,574	1,286,074	4,500
Other Salaries of Instruction	45,184	23,815	68,999	68,999	
General Supplies	2,500	(2,033)	467	197	270
Total Bilingual Education	1,172,195	187,845	1,360,040	1,355,270	4,770
School Sponsored Co-curricular Activities:					
Salaries	22,621	(18,237)	4,384	4,384	
Total School Sponsored Co-curricular Activities	22,621	(18,237)	4,384	4,384	-
Before/After School Programs:					
Salaries of Teachers	59,792	(54,723)	5,069	5,069	
Total Before/After School Programs	59,792	(54,723)	5,069	5,069	-
Other Supplemental/At-Risk Programs - Instruction:					
Salaries of Reading Specialists	153,059	13,933	166,992	166,492	500
Total Other Supplemental/At-Risk Programs - Instruction	153,059	13,933	166,992	166,492	500
Total Instruction	5,731,123	450,111	6,181,234	6,116,523	64,711
Attendance and Social Work Services:					
Salaries	140,471	57,436	197,907	197,907	
Salaries of Family Liaisons/Comm Parent Inv. Spe	39,480	3,254	42,734	42,734	
Supplies and Materials	800	(800)			
Total Attendance and Social Work Services	180,751	59,890	240,641	240,641	-
Health Services:					
Salaries	247,948	21,644	269,592	269,592	
Other Salaries	2,220	1,495	3,715	3,715	
Supplies and Materials	3,617	(3,180)	437	428	9
Total Health Services	253,785	19,959	273,744	273,735	9
Guidance:					
Salaries of Other Professional Staff	96,988	9,013	106,001	105,501	500
Supplies and Materials	491	(491)			
Total Guidance	97,479	8,522	106,001	105,501	500
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	136,429	13,730	150,159	150,159	
Salaries of Secretarial and Clerical Assistants	40,571	11,210	51,781	51,781	
Salaries of Facilitators, Math & Literacy Coaches	232,119	25,368	257,487	257,487	
Other Objects	7,244	(6,000)	1,244	1,244	
Total Improvement of Instruction Services	416,363	44,308	460,671	460,671	-

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Ann Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Educational Media/Library Services:					
Salaries of Other Professional Staff	\$ 98,304	\$ 21,202	\$ 119,506	\$ 119,006	\$ 500
Supplies and Materials	3,978	(3,093)	885	824	61
Total Educational Media/Library Services	102,282	18,109	120,391	119,830	561
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	270,520	25,316	295,836	295,736	100
Salaries of Secretarial and Clerical Assistants	40,571	14,973	55,544	55,544	
Other Salaries	88,089	(20,169)	67,920	67,920	
Other Purchased Services (400-500 series)	28,527	(11,529)	16,998	13,810	3,188
Supplies and Materials	7,500	(6,944)	556	556	
Other Objects	3,004	(420)	2,584	2,580	4
Total Support Services – School Administration	438,211	1,227	439,438	436,146	3,292
Security					
Salaries	150,808	14,988	165,796	165,796	
General Supplies	6,422	(4,536)	1,886	1,886	
Total Security	157,230	10,452	167,682	167,682	-
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	16,000	(13,268)	2,732	155	2,577
Total Student Transportation Services	16,000	(13,268)	2,732	155	2,577
Unallocated Benefits:					
Health Benefits	1,768,343		1,768,343	1,768,343	
Total Unallocated Benefits	1,768,343	-	1,768,343	1,768,343	-
Total Undistributed Expenditures	3,430,444	149,199	3,579,643	3,572,704	6,939
Total Expenditures - Current	9,161,567	599,310	9,760,877	9,689,227	71,650
Total Expenditures - School Based	9,161,567	599,310	9,760,877	9,689,227	71,650
Other Financing Sources:					
Transfers In	9,161,567	599,310	9,760,877	9,689,227	71,650
Total Other Financing Sources	9,161,567	599,310	9,760,877	9,689,227	71,650
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
Fund Balances, July 1					
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Arts High

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 6-8	\$ 409,348	\$ 37,760	\$ 447,108	\$ 445,358	\$ 1,750
Grades 9-12	3,306,445	374,284	3,680,729	3,666,559	14,170
Undistributed Instruction:					
General Supplies	143,183	(86,220)	56,963	41,204	15,759
Textbooks	4,000	(4,000)			
Total Regular Programs	3,862,976	321,824	4,184,800	4,153,121	31,679
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	142,411	12,924	155,335	154,835	500
Total Resource Room/Resource Center	142,411	12,924	155,335	154,835	500
Total Special Education	142,411	12,924	155,335	154,835	500
School Sponsored Co-curricular Activities:					
Salaries	52,933	(13,187)	39,746	39,746	
Total School Sponsored Co-curricular Activities	52,933	(13,187)	39,746	39,746	-
School Sponsored Athletics:					
Salaries	72,438	(3,963)	68,475	68,475	
Supplies and Materials	10,000	(2,833)	7,167	6,299	868
Other Objects	8,000		8,000	8,000	
Total School Sponsored Athletics	90,438	(6,796)	83,642	82,774	868
Before/After School Programs:					
Salaries of Teachers	39,775	3,737	43,512	43,512	
Total Before/After School Programs	39,775	3,737	43,512	43,512	-
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	42,150	(17,772)	24,378	17,900	6,478
Total Other Supplemental/At-Risk Programs - Instruction	42,150	(17,772)	24,378	17,900	6,478
Total Instruction	4,230,683	300,730	4,531,413	4,491,888	39,525
Attendance and Social Work Services:					
Salaries	92,807	(74,729)	18,078	16,328	1,750
Total Attendance and Social Work Services	92,807	(74,729)	18,078	16,328	1,750
Health Services:					
Salaries	91,010	8,460	99,470	98,970	500
Other Salaries	2,960	(1,596)	1,364	1,364	
Supplies and Materials	1,200	(774)	426	41	385
Total Health Services	95,170	6,090	101,260	100,375	885
Guidance:					
Salaries of Other Professional Staff	286,078	13,843	299,921	296,421	3,500
Total Guidance	286,078	13,843	299,921	296,421	3,500

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Arts High	Original Budget	Transfers	Final Budget	Expenditures	Variance
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	\$ 231,321	\$ (39,328)	\$ 191,993	\$ 191,993	
Salaries of Secretarial and Clerical Assistants	61,251	(5,256)	55,995	55,995	
Other Objects	2,299		2,299	2,299	
Total Improvement of Instruction Services	294,871	(44,584)	250,287	250,287	-
Educational Media/Library Services:					
Supplies and Materials	3,289	(3,051)	238	238	
Total Educational Media/Library Services	3,289	(3,051)	238	238	-
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	346,117	(14,533)	331,584	331,584	
Salaries of Secretarial and Clerical Assistants	61,251	37,011	98,262	98,262	
Other Salaries	4,080	102,325	106,405	106,405	
Other Purchased Services (400-500 series)	18,805	(10,333)	8,472	8,472	
Supplies and Materials	32,233	(5,845)	26,388	11,189	\$ 15,199
Other Objects	10,550	(3,199)	7,351	2,120	5,231
Total Support Services – School Administration	473,036	105,426	578,462	558,032	20,430
Security					
Salaries	104,629	6,323	110,952	110,952	
Total Security	104,629	6,323	110,952	110,952	-
Student Transportation Services:					
Contracted Services – Transportation (Other than Between Home and School) – Vendors					
	17,906	(6,974)	10,932	6,132	4,800
Total Student Transportation Services	17,906	(6,974)	10,932	6,132	4,800
Unallocated Benefits:					
Health Benefits	1,384,369		1,384,369	1,384,369	
Total Unallocated Benefits	1,384,369	-	1,384,369	1,384,369	-
Total Undistributed Expenditures	2,752,155	2,344	2,754,499	2,723,134	31,365
Total Expenditures - Current	6,982,838	303,074	7,285,912	7,215,022	70,890
Total Expenditures - School Based	6,982,838	303,074	7,285,912	7,215,022	70,890
Other Financing Sources:					
Transfers In	6,982,838	303,074	7,285,912	7,215,022	70,890
Total Other Financing Sources	6,982,838	303,074	7,285,912	7,215,022	70,890
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
Fund Balances, July 1					
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Avon Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 263,564	\$ 19,762	\$ 283,326	\$ 282,826	\$ 500
Grades 1-5	1,191,721	206,964	1,398,685	1,397,185	1,500
Grades 6-8	1,165,298	171,466	1,336,764	1,335,014	1,750
Undistributed Instruction:					
Other Salaries of Instruction	89,944	10,562	100,506	100,506	
General Supplies	64,059	(22,399)	41,660	36,255	5,405
Other Objects	40,401	(25,073)	15,328	15,328	
Total Regular Programs	2,814,987	361,282	3,176,269	3,167,114	9,155
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers	98,977	11,905	110,882	110,882	
Total Cognitive - Mild	98,977	11,905	110,882	110,882	-
Resource Room/Resource Center:					
Salaries of Teachers	122,280	4,104	126,384	125,884	500
Total Resource Room/Resource Center	122,280	4,104	126,384	125,884	500
Total Special Education	221,257	16,009	237,266	236,766	500
School Sponsored Co-curricular Activities:					
Salaries	8,487	(850)	7,637	7,637	
Total School Sponsored Co-curricular Activities	8,487	(850)	7,637	7,637	-
School Sponsored Athletics:					
Salaries	8,258	3,415	11,673	11,673	
Total School Sponsored Athletics	8,258	3,415	11,673	11,673	-
Before/After School Programs:					
Salaries of Teachers	34,077	(11,857)	22,220	22,220	
Other Salaries for Instruction	57,531	(57,011)	520	520	
Total Before/After School Programs	91,608	(68,868)	22,740	22,740	-
Total Instruction	3,144,597	310,988	3,455,585	3,445,930	9,655
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	28,200	2,326	30,526	30,526	
Total Attendance and Social Work Services	28,200	2,326	30,526	30,526	-
Health Services:					
Salaries	88,148	7,737	95,885	95,885	
Other Salaries	2,870	(2,870)			
Supplies and Materials	876	(876)			
Total Health Services	91,894	3,991	95,885	95,885	-
Guidance:					
Salaries of Other Professional Staff	86,503	7,592	94,095	94,095	
Total Guidance	86,503	7,592	94,095	94,095	-
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	131,056	7,709	138,765	138,765	
Salaries of Secretarial and Clerical Assistants	24,081	1,511	25,592	25,392	200
Other Salaries	7,000	(7,000)			
Purchased Professional -Education Services		10,087	10,087	10,087	
Other Objects	4,289	(3,739)	550	50	500
Total Improvement of Instruction Services	166,426	8,568	174,994	174,294	700

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Avon Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Instructional Staff Training Services:					
Purchased Professional – Education Services		\$ 80,000	\$ 80,000	\$ 80,000	
Total Instructional Staff Training Services	-	80,000	80,000	80,000	-
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	\$ 234,571	28,803	263,374	263,374	
Salaries of Secretarial and Clerical Assistants	24,081	5,272	29,353	29,353	
Other Salaries	76,500	5,083	81,583	81,583	
Other Purchased Services (400-500 series)	25,192	(11,691)	13,501	9,999	\$ 3,502
Supplies and Materials	7,610	(5,745)	1,865	1,865	
Total Support Services – School Administration	367,954	21,722	389,676	386,174	3,502
Security					
Salaries	108,050	13,705	121,755	121,755	
Total Security	108,050	13,705	121,755	121,755	-
Student Transportation Services:					
Contracted Services – Transportation (Other than Between Home and School) – Vendors	20,890	(6,203)	14,687	2,019	12,668
Total Student Transportation Services	20,890	(6,203)	14,687	2,019	12,668
Unallocated Benefits:					
Health Benefits	991,410		991,410	991,410	
Total Unallocated Benefits	991,410	-	991,410	991,410	-
Total Undistributed Expenditures	1,861,327	131,701	1,993,028	1,976,158	16,870
Total Expenditures - Current	5,005,924	442,689	5,448,613	5,422,088	26,525
Total Expenditures - School Based	5,005,924	442,689	5,448,613	5,422,088	26,525
Other Financing Sources:					
Transfers In	5,005,924	442,689	5,448,613	5,422,088	26,525
Total Other Financing Sources	5,005,924	442,689	5,448,613	5,422,088	26,525
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
Fund Balances, July 1					
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Bard Early College

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 9-12	\$ 1,505,278	\$ 191,649	\$ 1,696,927	\$ 1,687,377	\$ 9,550
Undistributed Instruction:					
Purchased Technical Services	101	(101)			
General Supplies	57,654	(34,978)	22,676	19,692	2,984
Textbooks	9,000	(1,776)	7,224	7,224	
Other Objects	2,356	(239)	2,117	1,745	372
Total Regular Programs	1,574,389	154,555	1,728,944	1,716,038	12,906
Resource Room/Resource Center:					
Salaries of Teachers	142,166	13,360	155,526	154,526	1,000
General Supplies	1,000	(1,000)			
Total Resource Room/Resource Center	143,166	12,360	155,526	154,526	1,000
Total Special Education	143,166	12,360	155,526	154,526	1,000
School Sponsored Co-curricular Activities:					
Salaries	34,285	(4,125)	30,160	30,160	
Supplies and Materials	2,582	(1,000)	1,582	582	1,000
Total School Sponsored Co-curricular Activities	36,867	(5,125)	31,742	30,742	1,000
School Sponsored Athletics:					
Salaries	51,796	(14,493)	37,303	37,303	
Supplies and Materials	13,880	(10,995)	2,885	2,805	80
Total School Sponsored Athletics	65,676	(25,488)	40,188	40,108	80
Before/After School Programs:					
Salaries of Teachers	26,899	(9,219)	17,680	17,680	
Total Before/After School Programs	26,899	(9,219)	17,680	17,680	-
Total Instruction	1,846,997	127,083	1,974,080	1,959,094	14,986
Attendance and Social Work Services:					
Salaries	165,091	14,990	180,081	179,581	500
Salaries of Family Liaisons/Comm Parent Inv. Spe	48,348	(48,348)			
Total Attendance and Social Work Services	213,439	(33,358)	180,081	179,581	500
Health Services:					
Salaries	84,600	7,426	92,026	92,026	
Other Salaries	962	(962)			
Supplies and Materials	1,808	(1,104)	704	164	540
Total Health Services	87,370	5,360	92,730	92,190	540
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	99,139	(1,533)	97,606	97,606	
Salaries of Secretarial and Clerical Assistants	20,532	2,175	22,707	22,707	
Other Objects	3,146	(2,400)	746	339	407
Total Improvement of Instruction Services	122,817	(1,758)	121,059	120,652	407

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Bard Early College

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Educational Media/Library Services:					
Salaries of Other Professional Staff	\$ 78,020	\$ (2,978)	\$ 75,042	\$ 75,042	
Supplies and Materials	3,612	(2,892)	720	720	
Total Educational Media/Library Services	81,632	(5,870)	75,762	75,762	-
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	208,921	25,758	234,679	234,679	
Salaries of Secretarial and Clerical Assistants	20,532	4,052	24,584	24,584	
Other Salaries		63,609	63,609	63,609	
Other Purchased Services (400-500 series)	19,599	7,839	27,438	27,250	\$ 188
Supplies and Materials	766	(766)			
Other Objects	288	1,000	1,288	1,288	
Total Support Services – School Administration	250,106	101,492	351,598	351,410	188
Security					
Salaries	107,086	13,247	120,333	120,333	
Total Security	107,086	13,247	120,333	120,333	-
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	17,944	(14,285)	3,659	3,027	632
Total Student Transportation Services	17,944	(14,285)	3,659	3,027	632
Unallocated Benefits:					
Health Benefits	275,381		275,381	275,381	
Total Unallocated Benefits	275,381	-	275,381	275,381	-
Total Undistributed Expenditures	1,155,775	64,828	1,220,603	1,218,336	2,267
Total Expenditures - Current	3,002,772	191,911	3,194,683	3,177,430	17,253
Total Expenditures - School Based	3,002,772	191,911	3,194,683	3,177,430	17,253
Other Financing Sources:					
Transfers In	3,002,772	191,911	3,194,683	3,177,430	17,253
Total Other Financing Sources	3,002,772	191,911	3,194,683	3,177,430	17,253
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
Fund Balances, July 1					
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Barringer Academy of the Arts and Humanities	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 9-12	\$ 2,193,450	\$ 865,060	\$ 3,058,510	\$ 3,054,360	\$ 4,150
Undistributed Instruction:					
General Supplies	95,587	(5,293)	90,294	80,717	9,577
Textbooks	7,710	(7,710)			
Other Objects	3,720	(3,720)			
Total Regular Programs	2,300,467	848,337	3,148,804	3,135,077	13,727
Learning and/or Language Disabilities:					
Salaries of Teachers	313,829	(21,437)	292,392	289,992	2,400
Other Salaries of Instruction	128,804	48,366	177,170	177,170	
Total Learning and/or Language Disabilities	442,633	26,929	469,562	467,162	2,400
Resource Room/Resource Center:					
Salaries of Teachers	351,836	4,015	355,851	354,851	1,000
Total Resource Room/Resource Center	351,836	4,015	355,851	354,851	1,000
Total Special Education	794,469	30,944	825,413	822,013	3,400
Bilingual Education:					
Salaries of Teachers	218,579	46,423	265,002	264,502	500
Other Salaries of Instruction	7,500	(7,500)			
Total Bilingual Education	226,079	38,923	265,002	264,502	500
School Sponsored Co-curricular Activities:					
Salaries	47,317	(28,947)	18,370	18,370	
Supplies and Materials	1,544	(1,247)	297	297	
Total School Sponsored Co-curricular Activities	48,861	(30,194)	18,667	18,667	-
School Sponsored Athletics:					
Salaries	74,932	64,732	139,664	139,664	
Supplies and Materials	10,643	(71)	10,572	9,977	595
Other Objects	10,000		10,000	10,000	
Total School Sponsored Athletics	95,575	64,661	160,236	159,641	595
Before/After School Programs:					
Salaries of Teachers	47,064	71,924	118,988	118,988	
Total Before/After School Programs	47,064	71,924	118,988	118,988	-
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	2,000	(2,000)			
Total Other Supplemental/At-Risk Programs - Instruction	2,000	(2,000)	-	-	-
Total Instruction	3,514,515	1,022,595	4,537,110	4,518,888	18,222
Attendance and Social Work Services:					
Salaries	56,090	5,922	62,012	61,012	1,000
Salaries of Family Liaisons/Comm Parent Inv. Spe	47,564	(23,286)	24,278	24,278	
Total Attendance and Social Work Services	103,654	(17,364)	86,290	85,290	1,000

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Barringer Academy of the Arts and Humanities	Original Budget	Transfers	Final Budget	Expenditures	Variance
Health Services:					
Salaries	\$ 84,600	\$ 6,976	\$ 91,576	\$ 91,576	
Other Salaries	2,050	(2,050)			
Supplies and Materials	1,414	(207)	1,207	1,032	\$ 175
Total Health Services	88,064	4,719	92,783	92,608	175
Guidance:					
Salaries of Other Professional Staff	225,165	(13,969)	211,196	209,396	1,800
Other Salaries	7,600	(7,600)			
Supplies and Materials	1,000	(1,000)			
Total Guidance	233,765	(22,569)	211,196	209,396	1,800
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	90,678	7,419	98,097	98,097	
Salaries of Secretarial and Clerical Assistants	67,075	6,154	73,229	73,229	
Other Salaries	101,918	424	102,342	102,342	
Total Improvement of Instruction Services	259,671	13,997	273,668	273,668	-
Instructional Staff Training Services:					
Purchased Professional – Education Services	1,198	(1,198)			
Total Instructional Staff Training Services	1,198	(1,198)	-	-	-
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	222,060	20,136	242,196	242,196	
Salaries of Secretarial and Clerical Assistants	67,075	14,059	81,134	81,134	
Other Salaries	295,158	(4,756)	290,402	290,402	
Other Purchased Services (400-500 series)	9,827	3,439	13,266	1,895	11,371
Supplies and Materials	9,514	(87)	9,427	7,990	1,437
Other Objects	9,650	7,687	17,337	13,271	4,066
Total Support Services – School Administration	613,284	40,478	653,762	636,888	16,874
Security					
Salaries	267,326	21,247	288,573	288,573	
Total Security	267,326	21,247	288,573	288,573	-
Student Transportation Services:					
Contracted Services – Transportation (Other than Between Home and School) – Vendors	11,193	(9,956)	1,237	409	828
Total Student Transportation Services	11,193	(9,956)	1,237	409	828
Unallocated Benefits:					
Health Benefits	1,787,433		1,787,433	1,787,433	
Total Unallocated Benefits	1,787,433	-	1,787,433	1,787,433	-
Total Undistributed Expenditures	3,365,588	29,354	3,394,942	3,374,265	20,677
Total Expenditures - Current	6,880,103	1,051,949	7,932,052	7,893,153	38,899
Capital Outlay					
Equipment:					
Regular Programs - Instruction: Grades 9-12	6,000	(3,600)	2,400		2,400
Total Equipment	6,000	(3,600)	2,400	-	2,400
Total Expenditures - School Based	6,886,103	1,048,349	7,934,452	7,893,153	41,299

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Barringer Academy of the Arts and Humanities	Original Budget	Transfers	Final Budget	Expenditures	Variance
Other Financing Sources:					
Transfers In	\$ 6,886,103	\$ 1,048,349	\$ 7,934,452	\$ 7,893,153	\$ 41,299
Total Other Financing Sources	6,886,103	1,048,349	7,934,452	7,893,153	41,299
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)					
Fund Balances, July 1					
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Barringer STEAM Academy

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 9-12	\$ 2,826,183	\$ 378,586	\$ 3,204,769	\$ 3,201,469	\$ 3,300
Undistributed Instruction:					
General Supplies	70,795	59,723	130,518	77,048	53,470
Textbooks	8,000	(8,000)			
Other Objects	7,500	(7,300)	200	200	
Total Regular Programs	2,912,478	423,009	3,335,487	3,278,717	56,770
Learning and/or Language Disabilities:					
Salaries of Teachers	341,171	20,402	361,573	361,573	
Other Salaries of Instruction	124,542	7,368	131,910	131,910	
General Supplies	8,822	(5,832)	2,990	2,081	909
Total Learning and/or Language Disabilities	474,535	21,938	496,473	495,564	909
Behavioral Disabilities:					
Other Salaries of Instruction	13,040	25,808	38,848	38,848	
Total Behavioral Disabilities	13,040	25,808	38,848	38,848	-
Resource Room/Resource Center:					
Salaries of Teachers	262,479	(9,040)	253,439	252,439	1,000
Total Resource Room/Resource Center	262,479	(9,040)	253,439	252,439	1,000
Total Special Education	750,054	38,706	788,760	786,851	1,909
Bilingual Education:					
Salaries of Teachers	523,725	82,411	606,136	604,736	1,400
General Supplies	3,827	(2,378)	1,449	827	622
Total Bilingual Education	527,552	80,033	607,585	605,563	2,022
School Sponsored Co-curricular Activities:					
Salaries	55,767	(55,767)			
Supplies and Materials	5,000	(5,000)			
Total School Sponsored Co-curricular Activities	60,767	(60,767)	-	-	-
School Sponsored Athletics:					
Salaries	109,060	(29,625)	79,435	79,435	
Supplies and Materials	9,000	(159)	8,841	8,627	214
Other Objects	10,000		10,000	10,000	
Total School Sponsored Athletics	128,060	(29,784)	98,276	98,062	214
Before/After School Programs:					
Salaries of Teachers	32,523	17,727	50,250	50,250	
Total Before/After School Programs	32,523	17,727	50,250	50,250	-
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	40,000	(40,000)			
Total Other Supplemental/At-Risk Programs - Instruction	40,000	(40,000)	-	-	-
Total Instruction	4,451,434	428,924	4,880,358	4,819,443	60,915

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Barringer STEAM Academy	Original Budget	Transfers	Final Budget	Expenditures	Variance
Attendance and Social Work Services:					
Salaries	\$ 90,904	\$ (90,904)			
Total Attendance and Social Work Services	90,904	(90,904)	-	-	-
Health Services:					
Salaries	84,600	7,580	\$ 92,180	\$ 91,305	\$ 875
Supplies and Materials	1,420	(850)	570	209	361
Total Health Services	86,020	6,730	92,750	91,514	1,236
Guidance:					
Salaries of Other Professional Staff	292,924	83,997	376,921	374,921	2,000
Other Salaries	27,306	72,169	99,475	98,975	500
Supplies and Materials	180	(180)			
Total Guidance	320,410	155,986	476,396	473,896	2,500
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	264,890	27,315	292,205	292,205	
Salaries of Other Professional Staff	83,145	7,232	90,377	90,377	
Salaries of Secretarial and Clerical Assistants	68,849	(3,560)	65,289	65,289	
Other Salaries	105,523	15,544	121,067	121,067	
Salaries of Facilitators, Math & Literacy Coaches	53,651	4,700	58,351	58,351	
Total Improvement of Instruction Services	576,058	51,231	627,289	627,289	-
Instructional Staff Training Services:					
Purchased Professional –Education Services	98,782	(37,168)	61,614	54,264	7,350
Supplies and Materials	2,800	(2,800)			
Total Instructional Staff Training Services	101,582	(39,968)	61,614	54,264	7,350
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	377,800	41,389	419,189	419,189	
Salaries of Secretarial and Clerical Assistants	68,849	7,796	76,645	76,645	
Other Salaries	175,590	20,669	196,259	195,899	360
Other Purchased Services (400-500 series)	13,521	(944)	12,577	11,790	787
Supplies and Materials	7,109	(949)	6,160	6,160	
Other Objects	12,000	(5,839)	6,161	2,995	3,166
Total Support Services – School Administration	654,869	62,122	716,991	712,678	4,313
Security					
Salaries	254,863	14,351	269,214	269,214	
General Supplies	750	(6)	744	744	
Total Security	255,613	14,345	269,958	269,958	-
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	24,244	(21,315)	2,929	973	1,956
Total Student Transportation Services	24,244	(21,315)	2,929	973	1,956
Unallocated Benefits:					
Health Benefits	1,787,433		1,787,433	1,787,433	
Total Unallocated Benefits	1,787,433	-	1,787,433	1,787,433	-
Total Undistributed Expenditures	3,897,133	138,227	4,035,360	4,018,005	17,355
Total Expenditures - Current	8,348,567	567,151	8,915,718	8,837,448	78,270

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Barringer STEAM Academy	Original Budget	Transfers	Final Budget	Expenditures	Variance
Capital Outlay					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	\$ 22,035	\$ (15,000)	\$ 7,035	\$ 7,035	
Total Equipment	22,035	(15,000)	7,035	7,035	-
Total Expenditures - School Based	8,370,602	552,151	8,922,753	8,844,483	\$ 78,270
Other Financing Sources:					
Transfers In	8,370,602	552,151	8,922,753	8,844,483	78,270
Total Other Financing Sources	8,370,602	552,151	8,922,753	8,844,483	78,270
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
Fund Balances, July 1					
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Belmont Runyon

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 212,028	\$ 24,820	\$ 236,848	\$ 236,848	
Grades 1- 5	1,645,720	26,621	1,672,341	1,668,091	\$ 4,250
Grades 6-8	414,415	18,302	432,717	432,717	
Undistributed Instruction:					
Other Salaries of Instruction	93,700	10,932	104,632	104,632	
Other Purchased Services	1,500	(1,500)			
General Supplies	76,884	(55,363)	21,521	18,617	2,904
Textbooks	15,000	(15,000)			
Total Regular Programs	2,459,247	8,812	2,468,059	2,460,905	7,154
Instruction - Special Education:					
Multiple Disabilities:					
Salaries of Teachers	52,869	4,113	56,982	56,982	
General Supplies	1,000	(37)	963	963	
Total Multiple Disabilities	53,869	4,076	57,945	57,945	-
Resource Room/Resource Center:					
Other Salaries of Instruction	2,800	(2,660)	140	140	
General Supplies	1,000	(372)	628	628	
Total Resource Room/Resource Center	3,800	(3,032)	768	768	-
Total Special Education	57,669	1,044	58,713	58,713	-
School Sponsored Co-curricular Activities:					
Salaries	14,933	(2,399)	12,534	12,534	
Total School Sponsored Co-curricular Activities	14,933	(2,399)	12,534	12,534	-
School Sponsored Athletics:					
Salaries	8,258		8,258	8,258	
Total School Sponsored Athletics	8,258	-	8,258	8,258	-
Before/After School Programs:					
Salaries of Teachers	11,100	(3,700)	7,400	7,400	
Other Salaries for Instruction	3,145	(3,145)			
Total Before/After School Programs	14,245	(6,845)	7,400	7,400	-
Total Instruction	2,554,352	612	2,554,964	2,547,810	7,154
Attendance and Social Work Services:					
Salaries	91,795	8,556	100,351	99,851	500
Salaries of Family Liaisons/Comm Parent Inv. Spe	28,200	2,122	30,322	30,322	
Total Attendance and Social Work Services	119,995	10,678	130,673	130,173	500

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Belmont Runyon

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Health Services:					
Salaries	\$ 84,600	\$ 7,425	\$ 92,025	\$ 92,025	
Other Salaries	1,640	938	2,578	2,578	
Supplies and Materials	1,969	870	2,839	2,740	\$ 99
Total Health Services	88,209	9,233	97,442	97,343	99
Guidance:					
Salaries of Other Professional Staff	52,767	5,630	58,397	57,447	950
Total Guidance	52,767	5,630	58,397	57,447	950
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	89,062	6,842	95,904	95,904	
Salaries of Secretarial and Clerical Assistants	43,167	12,505	55,672	55,672	
Salaries of Facilitators, Math & Literacy Coaches	125,742	107,755	233,497	233,497	
Other Objects	5,355	(4,515)	840	840	
Total Improvement of Instruction Services	263,326	122,587	385,913	385,913	-
Educational Media/Library Services:					
Salaries of Other Professional Staff	89,365	8,186	97,551	97,051	500
Supplies and Materials	3,500	(3,500)			
Total Educational Media/Library Services	92,865	4,686	97,551	97,051	500
Instructional Staff Training Services:					
Purchased Professional – Education Services	13,000	(8,167)	4,833	4,458	375
Total Instructional Staff Training Services	13,000	(8,167)	4,833	4,458	375
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	192,577	17,652	210,229	210,229	
Salaries of Secretarial and Clerical Assistants	43,167	17,047	60,214	60,214	
Other Salaries	3,857	18,441	22,298	22,298	
Other Purchased Services (400-500 series)	6,446	(2,490)	3,956	3,956	
Supplies and Materials	5,000	(3,003)	1,997	1,742	255
Other Objects	2,400	(30)	2,370	1,780	590
Total Support Services – School Administration	253,447	47,617	301,064	300,219	845
Security					
Salaries	93,235	(3,481)	89,754	89,754	
General Supplies	3,296	(2,000)	1,296	1,296	
Total Security	96,531	(5,481)	91,050	91,050	-
Student Transportation Services:					
Contracted Services – Transportation (Other than Between Home and School) – Vendors	2,500	(1,103)	1,397		1,397
Total Student Transportation Services	2,500	(1,103)	1,397	-	1,397

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Belmont Runyon

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Unallocated Benefits:					
Health Benefits	\$ 1,139,228	\$ 12,857	\$ 1,152,085	\$ 1,152,085	
Total Unallocated Benefits	1,139,228	12,857	1,152,085	1,152,085	-
Total Undistributed Expenditures	2,121,868	198,537	2,320,405	2,315,739	\$ 4,666
Total Expenditures - Current	4,676,220	199,149	4,875,369	4,863,549	11,820
Total Expenditures - School Based	4,676,220	199,149	4,875,369	4,863,549	11,820
Other Financing Sources:					
Transfers In	4,676,220	199,149	4,875,369	4,863,549	11,820
Total Other Financing Sources	4,676,220	199,149	4,875,369	4,863,549	11,820
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
Fund Balances, July 1					
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Blended Resource Fund 15
Schedule of Blended Expenditures
Budget and Actual
Year ended June 30, 2016

School: **Bragaw Avenue**

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Student Transportation Services:					
Contracted Services --Transportation (Other than Between Home and School) -- Vendors	\$ 2,400	\$ (2,400)			
Total Student Transportation Services	2,400	(2,400)	-	-	-
Total Undistributed Expenditures	2,400	(2,400)	-	-	-
Total Expenditures - Current	2,400	(2,400)	-	-	-
Total Expenditures - School Based	2,400	(2,400)	-	-	-
Other Financing Sources:					
Transfers Out	2,400	(2,400)			
Total Other Financing Sources	2,400	(2,400)	-	-	-
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
Fund Balances, July 1					
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Branch Brook	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 67,477	\$ 29,243	\$ 96,720	\$ 96,720	
Grades 1- 5	439,687	40,492	480,179	478,279	\$ 1,900
Undistributed Instruction:					
Other Salaries of Instruction	30,326	3,601	33,927	33,927	
General Supplies	84,818	(34,370)	50,448	45,367	5,081
Textbooks	5,000	(5,000)			
Total Regular Programs	627,308	33,966	661,274	654,293	6,981
Instruction - Special Education:					
Multiple Disabilities:					
Salaries of Teachers	72,324	35,340	107,664	106,664	1,000
General Supplies	15,297	(482)	14,815	2,382	12,433
Total Multiple Disabilities	87,621	34,858	122,479	109,046	13,433
Resource Room/Resource Center:					
Salaries of Teachers	94,558	8,799	103,357	102,857	500
General Supplies	10,000	(10,000)			
Total Resource Room/Resource Center	104,558	(1,201)	103,357	102,857	500
Total Special Education	192,179	33,657	225,836	211,903	13,933
Before/After School Programs:					
Salaries of Teachers	22,200	(7,183)	15,017	15,017	
Total Before/After School Programs	22,200	(7,183)	15,017	15,017	-
Other Supplemental/At-Risk Programs - Instruction:					
Salaries of Reading Specialists	92,105	8,084	100,189	100,189	-
Total Other Supplemental/At-Risk Programs - Instruction	92,105	8,084	100,189	100,189	-
Total Instruction	933,792	68,524	1,002,316	981,402	20,914
Health Services:					
Salaries	87,461	8,168	95,629	95,279	350
Other Salaries	820	(820)			
Supplies and Materials	1,065	(65)	1,000	983	17
Total Health Services	89,346	7,283	96,629	96,262	367
Improvement of Instruction Services:					
Other Objects	3,000	(8)	2,992	1,911	1,081
Total Improvement of Instruction Services	3,000	(8)	2,992	1,911	1,081
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	125,119	12,193	137,312	137,312	
Other Salaries	40,741	(1,509)	39,232	39,232	
Other Objects	4,232	(4,097)	135	135	
Total Support Services – School Administration	170,092	6,587	176,679	176,679	-
Security					
Salaries	36,215	4,936	41,151	41,151	
Total Security	36,215	4,936	41,151	41,151	-

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Branch Brook	Original Budget	Transfers	Final Budget	Expenditures	Variance
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors		\$ 388	\$ 388	\$ 388	
Total Student Transportation Services	-	388	388	388	-
Unallocated Benefits:					
Health Benefits	\$ 309,446		309,446	309,446	
Total Unallocated Benefits	309,446	-	309,446	309,446	-
Total Undistributed Expenditures	608,099	19,186	627,285	625,837	\$ 1,448
Total Expenditures - Current	1,541,891	87,710	1,629,601	1,607,239	22,362
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5	3,137	(2,504)	633	633	
Total Equipment	3,137	(2,504)	633	633	-
Total Expenditures - School Based	1,545,028	85,206	1,630,234	1,607,872	22,362
Other Financing Sources:					
Transfers In	1,545,028	85,206	1,630,234	1,607,872	22,362
Total Other Financing Sources	1,545,028	85,206	1,630,234	1,607,872	22,362
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
Fund Balances, July 1					
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Bruce Street

Expenditures

Current:

Instruction - regular programs:

Salaries of Teachers:

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Kindergarten	\$ 1,400	\$ (1,400)			
Grades 1- 5	145,634	66,323	\$ 211,957	\$ 211,457	\$ 500
Grades 6-8	7,000	13,527	20,527	20,527	
Total Regular Programs	154,034	78,450	232,484	231,984	500

Instruction - Special Education:

Auditory Impairments:

Salaries of Teachers	579,982	80,285	660,267	658,867	1,400
Other Salaries of Instruction	260,802	41,381	302,183	300,755	1,428
Purchased Professional & Educational Services	30,000		30,000	30,000	
General Supplies	54,016	(23,183)	30,833	23,565	7,268
Textbooks	3,000	(3,000)			
Total Auditory Impairments	927,800	95,483	1,023,283	1,013,187	10,096

Multiple Disabilities:

Salaries of Teachers	23,976	26,201	50,177	50,177	-
Total Multiple Disabilities	23,976	26,201	50,177	50,177	-

Resource Room/Resource Center:

General Supplies	1,000	(1,000)			
Total Resource Room/Resource Center	1,000	(1,000)	-	-	-
Total Special Education	952,776	120,684	1,073,460	1,063,364	10,096

Before/After School Programs:

Salaries of Teachers	4,000	(2,000)	2,000	2,000	
Total Before/After School Programs	4,000	(2,000)	2,000	2,000	-
Total Instruction	1,110,810	197,134	1,307,944	1,297,348	10,596

Attendance and Social Work Services:

Salaries of Family Liaisons/Comm Parent Inv. Spe	70,624	6,926	77,550	77,550	
Total Attendance and Social Work Services	70,624	6,926	77,550	77,550	-

Health Services:

Salaries	84,600	7,426	92,026	92,026	
Other Salaries		845	845	845	
Supplies and Materials	500	(500)			
Total Health Services	85,100	7,771	92,871	92,871	-

Improvement of Instruction Services:

Salaries of Other Professional Staff	39,574	13,622	53,196	52,482	714
Salaries of Secretarial and Clerical Assistants	24,081	2,819	26,900	26,900	
Other Objects	1,000	(387)	613	613	
Total Improvement of Instruction Services	64,655	16,054	80,709	79,995	714

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Bruce Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Support Services – School Administration:					
Salaries of Secretarial and Clerical Assistants	\$ 24,081	\$ 3,991	\$ 28,072	\$ 28,072	
Other Salaries	1,928	(1,928)			
Other Purchased Services (400-500 series)	3,704	(3,024)	680	680	
Other Objects	1,500	(1,500)			
Total Support Services – School Administration	31,213	(2,461)	28,752	28,752	-
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	7,483	(5,530)	1,953	932	\$ 1,021
Total Student Transportation Services	7,483	(5,530)	1,953	932	1,021
Unallocated Benefits:					
Health Benefits	333,595		333,595	333,595	
Total Unallocated Benefits	333,595	-	333,595	333,595	-
Total Undistributed Expenditures	592,670	22,760	615,430	613,695	1,735
Total Expenditures - Current	1,703,480	219,894	1,923,374	1,911,043	12,331
Total Expenditures - School Based	1,703,480	219,894	1,923,374	1,911,043	12,331
Other Financing Sources:					
Transfers In	1,703,480	219,894	1,923,374	1,911,043	12,331
Total Other Financing Sources	1,703,480	219,894	1,923,374	1,911,043	12,331
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
Fund Balances, July 1					
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Camden Street

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 156,754	\$ 23,065	\$ 179,819	\$ 179,819	
Grades 1- 5	774,220	314,527	1,088,747	1,086,047	\$ 2,700
Grades 6-8	516,012	269,599	785,611	785,111	500
Undistributed Instruction:					
Other Salaries of Instruction	60,652	7,128	67,780	67,780	
General Supplies	113,037	(82,768)	30,269	24,227	6,042
Other Objects	2,750	20,933	23,683	22,726	957
Total Regular Programs	1,623,425	552,484	2,175,909	2,165,710	10,199
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers	50,629	3,664	54,293	54,293	
General Supplies	1,275	(1,275)			
Total Cognitive - Mild	51,904	2,389	54,293	54,293	-
Learning and/or Language Disabilities:					
Salaries of Teachers	306,530	102,943	409,473	408,223	1,250
Other Salaries of Instruction	6,400	(6,400)			
General Supplies	324	(324)			
Total Learning and/or Language Disabilities	313,254	96,219	409,473	408,223	1,250
Behavioral Disabilities:					
Salaries of Teachers	23,976	37,147	61,123	61,123	
Other Salaries of Instruction	139,115	36,451	175,566	175,566	
General Supplies	1,250	(1,250)			
Total Behavioral Disabilities	164,341	72,348	236,689	236,689	-
Multiple Disabilities:					
Salaries of Teachers	48,348	5,623	53,971	53,971	
Other Salaries of Instruction	63,522	6,631	70,153	70,153	
General Supplies	920	(920)			
Total Multiple Disabilities	112,790	11,334	124,124	124,124	-
Resource Room/Resource Center:					
Salaries of Teachers	540,398	(21,284)	519,114	517,714	1,400
Other Salaries of Instruction	700	(440)	260	260	
General Supplies	1,000	(1,000)			
Total Resource Room/Resource Center	542,098	(22,724)	519,374	517,974	1,400
Autism:					
Salaries of Teachers	389,879	(63,007)	326,872	323,972	2,900
Other Salaries of Instruction	192,828	10,007	202,835	202,835	
General Supplies	3,200	(3,200)			
Total Autism	585,907	(56,200)	529,707	526,807	2,900
Total Special Education	1,770,294	103,366	1,873,660	1,868,110	5,550

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Camden Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Bilingual Education:					
Salaries of Teachers	\$ 312,928	\$ (49,182)	\$ 263,746	\$ 261,996	\$ 1,750
Other Salaries of Instruction	3,200	(1,480)	1,720	1,720	
General Supplies	1,001	(2)	999	999	
Total Bilingual Education	317,129	(50,664)	266,465	264,715	1,750
School Sponsored Co-curricular Activities:					
Salaries	9,636	1,095	10,731	10,731	
Supplies and Materials	2,000	(2,000)			
Total School Sponsored Co-curricular Activities	11,636	(905)	10,731	10,731	-
School Sponsored Athletics:					
Salaries	8,258		8,258	8,258	
Supplies and Materials	7,468	(6,000)	1,468	1,468	
Total School Sponsored Athletics	15,726	(6,000)	9,726	9,726	-
Before/After School Programs:					
Salaries of Teachers	9,990	(9,990)			
Total Before/After School Programs	9,990	(9,990)	-	-	-
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	2,500	500	3,000	3,000	-
Total Other Supplemental/At-Risk Programs - Instruction	2,500	500	3,000	3,000	-
Total Instruction	3,750,700	588,791	4,339,491	4,321,992	17,499
Attendance and Social Work Services:					
Salaries	59,982	2,030	62,012	61,012	1,000
Salaries of Family Liaisons/Comm Parent Inv. Spe	39,480	5,124	44,604	44,604	
Total Attendance and Social Work Services	99,462	7,154	106,616	105,616	1,000
Health Services:					
Salaries	88,148	7,737	95,885	95,885	
Other Salaries	1,448	(127)	1,321	1,321	
Supplies and Materials	1,200	(471)	729	713	16
Total Health Services	90,796	7,139	97,935	97,919	16
Guidance:					
Salaries of Other Professional Staff	79,923	7,015	86,938	86,938	
Supplies and Materials	548	(548)			
Total Guidance	80,471	6,467	86,938	86,938	-
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	43,063	2,011	45,074	45,074	
Salaries of Secretarial and Clerical Assistants	46,313	2,865	49,178	49,178	
Other Objects	3,000	(76)	2,924	2,924	
Total Improvement of Instruction Services	92,376	4,800	97,176	97,176	-
Instructional Staff Training Services:					
Purchased Professional - Education Services	4,183	(4,183)			
Total Instructional Staff Training Services	4,183	(4,183)	-	-	-

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Camden Street

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	\$ 242,501	\$ 31,130	\$ 273,631	\$ 273,631	
Salaries of Secretarial and Clerical Assistants	46,313	7,054	53,367	53,367	
Other Salaries	1,125	23	1,148	1,148	
Other Purchased Services (400-500 series)	23,506	(3,254)	20,252	20,252	
Supplies and Materials	4,859	(4,030)	829	829	
Other Objects	13,040	(4,533)	8,507	8,147	\$ 360
Total Support Services – School Administration	331,344	26,390	357,734	357,374	360
Security					
Salaries	118,129	17,333	135,462	135,462	
Total Security	118,129	17,333	135,462	135,462	-
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	32,868	(28,267)	4,601	2,986	1,615
Total Student Transportation Services	32,868	(28,267)	4,601	2,986	1,615
Unallocated Benefits:					
Health Benefits	1,723,724		1,723,724	1,723,724	
Total Unallocated Benefits	1,723,724	-	1,723,724	1,723,724	-
Total Undistributed Expenditures	2,573,353	36,833	2,610,186	2,607,195	2,991
Total Expenditures - Current	6,324,053	625,624	6,949,677	6,929,187	20,490
Total Expenditures - School Based	6,324,053	625,624	6,949,677	6,929,187	20,490
Other Financing Sources:					
Transfers In	6,324,053	625,624	6,949,677	6,929,187	20,490
Total Other Financing Sources	6,324,053	625,624	6,949,677	6,929,187	20,490
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
Fund Balances, July 1					
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Central High

Expenditures

Current:

Instruction - regular programs:

Salaries of Teachers:

Grades 9-12

	Original Budget	Transfers	Final Budget	Expenditures	Variance
\$ 3,804,792	\$ 461,113	\$ 4,265,905	\$ 4,254,609	\$ 11,296	

Undistributed Instruction:

Other Purchased Services

9,011	(9,011)			
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General Supplies

90,161	(36,379)	53,782	48,761	5,021
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Textbooks

55,009	(41,128)	13,881	11,665	2,216
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Total Regular Programs

3,958,973	374,595	4,333,568	4,315,035	18,533
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Learning and/or Language Disabilities:

Salaries of Teachers

375,439	77,911	453,350	451,260	2,090
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Other Salaries of Instruction

17,920	(17,920)			
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Total Learning and/or Language Disabilities

393,359	59,991	453,350	451,260	2,090
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Behavioral Disabilities:

Salaries of Teachers

209,151	(402)	208,749	208,249	500
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Total Behavioral Disabilities

209,151	(402)	208,749	208,249	500
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Resource Room/Resource Center:

Salaries of Teachers

542,167	51,866	594,033	591,633	2,400
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Total Resource Room/Resource Center

542,167	51,866	594,033	591,633	2,400
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Autism:

Salaries of Teachers

136,403	83,788	220,191	220,191	
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Other Salaries of Instruction

159,499	16,632	176,131	176,131	
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General Supplies

7,000	(6,934)	66	66	
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Total Autism

302,902	93,486	396,388	396,388	-
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Total Special Education

1,447,579	204,941	1,652,520	1,647,530	4,990
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Bilingual Education:

Salaries of Teachers

248,048	21,261	269,309	268,309	1,000
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Total Bilingual Education

248,048	21,261	269,309	268,309	1,000
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School Sponsored Co-curricular Activities:

Salaries

68,080	(39,199)	28,881	28,881	
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Total School Sponsored Co-curricular Activities

68,080	(39,199)	28,881	28,881	-
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School Sponsored Athletics:

Salaries

201,143	57,390	258,533	258,533	
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Supplies and Materials

22,124	(12,057)	10,067	10,067	
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Other Objects

24,920	(4,920)	20,000	20,000	
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Total School Sponsored Athletics

248,187	40,413	288,600	288,600	-
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Before/After School Programs:

Salaries of Teachers

45,980	33,867	79,847	79,847	
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Total Before/After School Programs

45,980	33,867	79,847	79,847	-
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Alternative Education Programs - Instruction:

Purchased Services

2,000	(2,000)			
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Total Alternative Education Programs - Instruction

2,000	(2,000)	-	-	-
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Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Central High	Original Budget	Transfers	Final Budget	Expenditures	Variance
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	\$ 13,875	\$ 12,069	\$ 25,944	\$ 23,744	\$ 2,200
Total Other Supplemental/At-Risk Programs - Instruction	13,875	12,069	25,944	23,744	2,200
Total Instruction	6,032,722	645,947	6,678,669	6,651,946	26,723
Attendance and Social Work Services:					
Salaries	89,891	8,389	98,280	97,780	500
Total Attendance and Social Work Services	89,891	8,389	98,280	97,780	500
Health Services:					
Salaries	174,922	15,775	190,697	189,697	1,000
Other Salaries	784	11,159	11,943	11,943	
Supplies and Materials	600	(150)	450	163	287
Total Health Services	176,306	26,784	203,090	201,803	1,287
Guidance:					
Salaries of Other Professional Staff	574,134	(65,180)	508,954	506,454	2,500
Other Salaries	89,637	8,219	97,856	97,356	500
Total Guidance	663,771	(56,961)	606,810	603,810	3,000
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	363,394	(8,790)	354,604	354,604	
Salaries of Other Professional Staff	83,145	7,232	90,377	90,377	
Salaries of Secretarial and Clerical Assistants	93,174	6,039	99,213	99,213	
Other Salaries	53,850	5,625	59,475	58,575	900
Total Improvement of Instruction Services	593,563	10,106	603,669	602,769	900
Educational Media/Library Services:					
Salaries of Other Professional Staff	79,923	7,015	86,938	86,938	
Supplies and Materials	3,576	(1,233)	2,343	1,008	1,335
Total Educational Media/Library Services	83,499	5,782	89,281	87,946	1,335
Instructional Staff Training Services:					
Purchased Professional - Education Services	10,000	(10,000)			
Total Instructional Staff Training Services	10,000	(10,000)			
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	476,304	7,205	483,509	483,509	
Salaries of Secretarial and Clerical Assistants	93,174	15,711	108,885	108,885	
Other Salaries	72,030	71,119	143,149	143,149	
Other Purchased Services (400-500 series)	19,500	(19,500)			
Supplies and Materials	2,000	(1,945)	55	55	
Other Objects	4,975	7,818	12,793	12,068	725
Total Support Services - School Administration	667,983	80,408	748,391	747,666	725
Security					
Salaries	243,399	18,083	261,482	261,482	
Total Security	243,399	18,083	261,482	261,482	
Student Transportation Services:					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	14,743	(1,684)	13,059	4,322	8,737
Total Student Transportation Services	14,743	(1,684)	13,059	4,322	8,737

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Central High

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Unallocated Benefits:					
Health Benefits	\$ 1,939,320		\$ 1,939,320	\$ 1,939,320	
Total Unallocated Benefits	1,939,320		1,939,320	1,939,320	
Total Undistributed Expenditures	4,482,475	\$ 80,907	4,563,382	4,546,898	\$ 16,484
Total Expenditures - Current	10,515,197	726,854	11,242,051	11,198,844	43,207
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Grades 9-12	13,500	(1,325)	12,175	12,175	
Undistributed Expenditures:					
Security	2,760	(2,760)			
Total Equipment	16,260	(4,085)	12,175	12,175	-
Total Expenditures - School Based	10,531,457	722,769	11,254,226	11,211,019	43,207
Other Financing Sources:					
Transfers In	10,531,457	722,769	11,254,226	11,211,019	43,207
Total Other Financing Sources	10,531,457	722,769	11,254,226	11,211,019	43,207
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
Fund Balances, July 1					
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Chancellor Avenue

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 125,294	\$ 8,228	\$ 133,522	\$ 132,082	\$ 1,440
Grades 1- 5	1,453,935	295,598	1,749,533	1,748,533	1,000
Grades 6-8	278,897	71,624	350,521	349,621	900
Undistributed Instruction:					
Other Salaries of Instruction	93,665	(24,580)	69,085	69,085	
General Supplies	165,538	(67,330)	98,208	84,688	13,520
Other Objects	9,597	2,082	11,679	9,251	2,428
Total Regular Programs	2,126,926	285,622	2,412,548	2,393,260	19,288
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	604,487	5,685	610,172	606,772	3,400
Other Salaries of Instruction	12,600	5,548	18,148	18,148	
General Supplies	1,800	(27)	1,773	1,773	
Total Learning and/or Language Disabilities	618,887	11,206	630,093	626,693	3,400
Behavioral Disabilities:					
Other Salaries of Instruction	31,144	3,207	34,351	34,351	
Total Behavioral Disabilities	31,144	3,207	34,351	34,351	-
Multiple Disabilities:					
Salaries of Teachers	50,629	4,444	55,073	55,073	
Total Multiple Disabilities	50,629	4,444	55,073	55,073	-
Resource Room/Resource Center:					
Salaries of Teachers	47,951	94	48,045	48,045	
Other Salaries of Instruction	2,800	2,964	5,764	5,764	
General Supplies	800	(6)	794	689	105
Total Resource Room/Resource Center	51,551	3,052	54,603	54,498	105
Total Special Education	752,211	21,909	774,120	770,615	3,505
School Sponsored Co-curricular Activities:					
Salaries	12,054	11,742	23,796	23,796	
Total School Sponsored Co-curricular Activities	12,054	11,742	23,796	23,796	-
School Sponsored Athletics:					
Salaries	11,810	(11,810)			
Total School Sponsored Athletics	11,810	(11,810)	-	-	-
Before/After School Programs:					
Salaries of Teachers	39,960	(9,916)	30,044	30,044	
Total Before/After School Programs	39,960	(9,916)	30,044	30,044	-
Total Instruction	2,942,961	297,547	3,240,508	3,217,715	22,793
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	39,480	3,254	42,734	42,734	
Total Attendance and Social Work Services	39,480	3,254	42,734	42,734	-

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Chancellor Avenue

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Health Services:					
Salaries	\$ 86,503	\$ 7,592	\$ 94,095	\$ 94,095	
Other Salaries		1,296	1,296	1,296	
Supplies and Materials	790	(634)	156	156	
Total Health Services	87,293	8,254	95,547	95,547	
Guidance:					
Other Salaries	101,602	8,438	110,040	110,040	
Total Guidance	101,602	8,438	110,040	110,040	-
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	89,062	8,053	97,115	97,115	
Other Objects	4,000	(33)	3,967	3,967	
Total Improvement of Instruction Services	93,062	8,020	101,082	101,082	-
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	280,716	35,071	315,787	315,787	
Other Salaries	80,840	8,674	89,514	89,514	
Other Purchased Services (400-500 series)	12,250	(3,011)	9,239	7,365	\$ 1,874
Supplies and Materials	1,500	(2)	1,498	1,498	
Other Objects	1,500	(56)	1,444	1,174	270
Total Support Services – School Administration	376,806	40,676	417,482	415,338	2,144
Security					
Salaries	149,222	20,178	169,400	169,400	
Total Security	149,222	20,178	169,400	169,400	-
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	14,651	(8,600)	6,051	3,540	2,511
Total Student Transportation Services	14,651	(8,600)	6,051	3,540	2,511
Unallocated Benefits:					
Health Benefits	1,288,988		1,288,988	1,288,988	
Total Unallocated Benefits	1,288,988	-	1,288,988	1,288,988	-
Total Undistributed Expenditures	2,151,104	80,220	2,231,324	2,226,669	4,655
Total Expenditures - Current	5,094,065	377,767	5,471,832	5,444,384	27,448
Total Expenditures - School Based	5,094,065	377,767	5,471,832	5,444,384	27,448
Other Financing Sources:					
Transfers In	5,094,065	377,767	5,471,832	5,444,384	27,448
Total Other Financing Sources	5,094,065	377,767	5,471,832	5,444,384	27,448
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
Fund Balances, July 1					
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Cleveland Avenue

Expenditures

Current:

Instruction - regular programs:

Salaries of Teachers:

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Kindergarten	\$ 170,724	\$ (9,245)	\$ 161,479	\$ 160,479	\$ 1,000
Grades 1- 5	1,170,533	376,471	1,547,004	1,543,504	3,500
Grades 6-8	184,235	78,421	262,656	262,656	

Undistributed Instruction:

Other Salaries of Instruction	61,903	7,315	69,218	69,218	
Purchased Technical Services	10,500	(10,500)			
Other Purchased Services	14,800	(14,800)			
General Supplies	55,347	(34,018)	21,329	13,678	7,651
Textbooks	13,306	(13,306)			
Other Objects	6,378	(3,832)	2,546	909	1,637

Total Regular Programs 1,687,726 376,506 2,064,232 2,050,444 13,788

Instruction - Special Education:

Cognitive - Mild:

Salaries of Teachers	143,013	43,733	186,746	185,746	1,000
General Supplies	400	(400)			
Textbooks	1,200	(1,200)			
Other Objects	480	(480)			

Total Cognitive - Mild 145,093 41,653 186,746 185,746 1,000

Learning and/or Language Disabilities:

Salaries of Teachers	23,976	84,398	108,374	108,374	
Other Salaries of Instruction	9,260	28,123	37,383	37,383	
General Supplies	400	(400)			
Textbooks	4,200	(4,200)			
Other Objects	800	(800)			

Total Learning and/or Language Disabilities 38,636 107,121 145,757 145,757 -

Resource Room/Resource Center:

Salaries of Teachers	111,427	(35,352)	76,075	76,075	
Other Salaries of Instruction	1,500	(1,500)			
General Supplies	400	(400)			

Total Resource Room/Resource Center 113,327 (37,252) 76,075 76,075 -

Total Special Education 297,056 111,522 408,578 407,578 1,000

School Sponsored Co-curricular Activities:

Supplies and Materials	880	(880)			
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Total School Sponsored Co-curricular Activities 880 (880) - - -

School Sponsored Athletics:

Salaries	9,730	2,145	11,875	11,875	
Purchased Services (300-500 series)	10,770	(10,770)			

Total School Sponsored Athletics 20,500 (8,625) 11,875 11,875 -

Before/After School Programs:

Salaries of Teachers	47,170	45,530	92,700	92,700	
Other Salaries for Instruction	5,040	2,520	7,560	7,560	

Total Before/After School Programs 52,210 48,050 100,260 100,260 -

Total Instruction 2,058,372 526,573 2,584,945 2,570,157 14,788

Newark Public Schools
Blended Resource Fund 15Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Cleveland Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Attendance and Social Work Services:					
Salaries	\$ 89,891	\$ 8,389	\$ 98,280	\$ 97,780	\$ 500
Salaries of Family Liaisons/Comm Parent Inv. Spe	28,200	2,308	30,508	30,508	
Supplies and Materials	1,200	(1,200)			
Other Objects	1,600	(1,600)			
Total Attendance and Social Work Services	120,891	7,897	128,788	128,288	500
Health Services:					
Salaries	84,600	7,426	92,026	92,026	
Other Salaries	4,920	(3,652)	1,268	1,268	
Supplies and Materials	2,106	(1,746)	360	296	64
Total Health Services	91,626	2,028	93,654	93,590	64
Guidance:					
Salaries of Other Professional Staff	71,440	6,271	77,711	77,711	
Supplies and Materials	300	(300)			
Total Guidance	71,740	5,971	77,711	77,711	-
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	50,868	(2,737)	48,131	48,131	
Salaries of Secretarial and Clerical Assistants	44,119	5,113	49,232	49,232	
Other Salaries	123,000	(123,000)			
Supplies and Materials	4,125	(4,125)			
Other Objects	3,000	(2,830)	170	100	70
Total Improvement of Instruction Services	225,112	(127,579)	97,533	97,463	70
Instructional Staff Training Services:					
Purchased Professional –Education Services	7,500	(7,500)			
Supplies and Materials	1,500	(1,500)			
Total Instructional Staff Training Services	9,000	(9,000)	-	-	-
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	101,059	95,254	196,313	196,313	
Salaries of Secretarial and Clerical Assistants	44,119	9,875	53,994	53,994	
Other Salaries	2,020	(2,020)			
Purchased Professional and Technical Services	7,200	(7,200)			
Other Purchased Services (400-500 series)	1,200	(1,200)			
Supplies and Materials	7,241	(6,398)	843	822	21
Other Objects	6,752	(5,303)	1,449	1,449	
Total Support Services – School Administration	169,591	83,008	252,599	252,578	21
Security					
Salaries	109,915	13,552	123,467	123,467	
General Supplies	300	(300)			
Total Security	110,215	13,252	123,467	123,467	-
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	8,518	(3,076)	5,442	2,577	2,865
Total Student Transportation Services	8,518	(3,076)	5,442	2,577	2,865

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Cleveland Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Unallocated Benefits:					
Health Benefits	\$ 808,318		\$ 808,318	\$ 808,318	
Total Unallocated Benefits	808,318		808,318	808,318	
Total Undistributed Expenditures	1,615,011	\$ (27,499)	1,587,512	1,583,992	\$ 3,520
Total Expenditures - Current	3,673,383	499,074	4,172,457	4,154,149	18,308
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5	18,000	(10,731)	7,269	7,269	
Special Education - Instruction:					
Resource Room/Resource Center	18,000	(10,103)	7,897	7,897	
Undistributed Expenditures:					
Security	7,000	(6,177)	823		823
Total Equipment	43,000	(27,011)	15,989	15,166	823
Total Expenditures - School Based	3,716,383	472,063	4,188,446	4,169,315	19,131
Other Financing Sources:					
Transfers In	3,716,383	472,063	4,188,446	4,169,315	19,131
Total Other Financing Sources	3,716,383	472,063	4,188,446	4,169,315	19,131
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)					
Fund Balances, July 1					
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Blended Resource Fund 15Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Dr. E. Alma Flagg

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 92,634	\$ 33,396	\$ 126,030	\$ 126,030	
Grades 1- 5	966,597	299,811	1,266,408	1,265,308	\$ 1,100
Grades 6-8	606,407	111,100	717,507	716,607	900
Undistributed Instruction:					
Other Salaries of Instruction	30,477	3,615	34,092	34,092	
General Supplies	45,324	12,702	58,026	55,971	2,055
Textbooks	10,000	(10,000)			
Other Objects	3,760	(3,760)			
Total Regular Programs	1,755,199	446,864	2,202,063	2,198,008	4,055
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	62,541	5,075	67,616	67,616	
Other Salaries of Instruction	4,142	(4,142)			
General Supplies	4,350	(359)	3,991	3,991	
Other Objects	5,000	(5,000)			
Total Learning and/or Language Disabilities	76,033	(4,426)	71,607	71,607	-
Resource Room/Resource Center:					
Salaries of Teachers	47,951	69,951	117,902	117,402	500
Other Salaries of Instruction	1,381	(1,381)			
Total Resource Room/Resource Center	49,332	68,570	117,902	117,402	500
Total Special Education	125,365	64,144	189,509	189,009	500
Bilingual Education:					
Salaries of Teachers	245,850	196,708	442,558	442,558	
Other Salaries of Instruction	42,211	(6,211)	36,000	36,000	
General Supplies	19,300	(5,021)	14,279	11,446	2,833
Textbooks	5,000	(5,000)			
Other Objects	730	(730)			
Total Bilingual Education	313,091	179,746	492,837	490,004	2,833
School Sponsored Co-curricular Activities:					
Salaries	14,520	1,714	16,234	16,234	
Supplies and Materials		97	97	97	
Total School Sponsored Co-curricular Activities	14,520	1,811	16,331	16,331	-
School Sponsored Athletics:					
Salaries	9,730	(9,730)			
Total School Sponsored Athletics	9,730	(9,730)	-	-	-
Before/After School Programs:					
Salaries of Teachers	26,048	(16,048)	10,000	10,000	
Other Salaries for Instruction	3,360	(3,360)			
Total Before/After School Programs	29,408	(19,408)	10,000	10,000	-
Total Instruction	2,247,313	663,427	2,910,740	2,903,352	7,388

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Dr. E. Alma Flagg

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	\$ 33,610	\$ 2,770	\$ 36,380	\$ 35,880	\$ 500
Other Objects	5,000	(4,755)	245	245	
Total Attendance and Social Work Services	38,610	(1,985)	36,625	36,125	500
Health Services:					
Salaries	91,010	8,488	99,498	98,998	500
Other Salaries	1,558	(194)	1,364	1,364	
Supplies and Materials	600	(600)			
Total Health Services	93,168	7,694	100,862	100,362	500
Guidance:					
Salaries of Other Professional Staff	47,951	55,304	103,255	103,255	
Other Salaries	47,951	25,632	73,583	73,583	
Other Purchased Services	4,000	(4,000)			
Total Guidance	99,902	76,936	176,838	176,838	-
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	41,864	51,041	92,905	92,905	
Salaries of Facilitators, Math & Literacy Coaches	66,740	59,273	126,013	126,013	
Purchased Professional –Education Services	10,000	20,000	30,000	30,000	
Other Purchased Services	5,716	(5,716)			
Supplies and Materials	5,000	(1,336)	3,664	3,629	35
Other Objects	4,000	(3,296)	704	704	
Total Improvement of Instruction Services	133,320	119,966	253,286	253,251	35
Educational Media/Library Services:					
Other Objects	3,000	(3,000)			
Total Educational Media/Library Services	3,000	(3,000)	-	-	-
Instructional Staff Training Services:					
Purchased Professional –Education Services	10,434	(2,934)	7,500	7,500	
Total Instructional Staff Training Services	10,434	(2,934)	7,500	7,500	-
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	241,668	(19,112)	222,556	222,556	
Other Salaries	81,830	12,953	94,783	94,783	
Other Purchased Services (400-500 series)	37,207	(19,008)	18,199	2,632	15,567
Supplies and Materials	5,167	2,021	7,188	6,720	468
Other Objects	3,600	(2,067)	1,533	1,110	423
Total Support Services – School Administration	369,472	(25,213)	344,259	327,801	16,458
Security					
Salaries	76,157	10,592	86,749	86,749	
Total Security	76,157	10,592	86,749	86,749	-
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	10,000	(1,266)	8,734		8,734
Total Student Transportation Services	10,000	(1,266)	8,734	-	8,734

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Dr. E. Alma Flagg

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Unallocated Benefits:					
Health Benefits	\$ 835,064		\$ 835,064	\$ 835,064	
Total Unallocated Benefits	835,064		835,064	835,064	
Total Undistributed Expenditures	1,669,127	\$ 180,790	1,849,917	1,823,690	\$ 26,227
Total Expenditures - Current	3,916,440	844,217	4,760,657	4,727,042	33,615
Capital Outlay					
Equipment:					
Undistributed Expenditures:					
School Administration		20,285	20,285	20,285	
Non-Instructional Equipment	30,000	(27,457)	2,543	2,543	
Total Equipment	30,000	(7,172)	22,828	22,828	-
Total Expenditures - School Based	3,946,440	837,045	4,783,485	4,749,870	33,615
Other Financing Sources:					
Transfers In	3,946,440	837,045	4,783,485	4,749,870	33,615
Total Other Financing Sources	3,946,440	837,045	4,783,485	4,749,870	33,615
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
Fund Balances, July 1					
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Blended Resource Fund 15Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Dr. William Horton

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 215,859	\$ 36,564	\$ 252,423	\$ 251,923	\$ 500
Grades 1- 5	1,291,418	(32,336)	1,259,082	1,257,082	2,000
Grades 6-8	902,491	60,386	962,877	959,127	3,750
Undistributed Instruction:					
Other Salaries of Instruction	93,831	10,629	104,460	104,460	
General Supplies	87,259	(72,370)	14,889	13,445	1,444
Textbooks	18,000	(15,182)	2,818		2,818
Other Objects	8,000	(8,000)			
Total Regular Programs	2,616,858	(20,309)	2,596,549	2,586,037	10,512
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	91,010	(13,791)	77,219	76,719	500
Other Salaries of Instruction	1,400	(1,120)	280	280	
General Supplies	15,000	(15,000)			
Textbooks	4,000	(4,000)			
Total Learning and/or Language Disabilities	111,410	(33,911)	77,499	76,999	500
Behavioral Disabilities:					
Salaries of Teachers	47,952	77,344	125,296	125,296	
Total Behavioral Disabilities	47,952	77,344	125,296	125,296	-
Resource Room/Resource Center:					
Salaries of Teachers	389,500	(27,997)	361,503	361,003	500
Other Salaries of Instruction	2,800	6,749	9,549	9,549	
General Supplies	25,000	(25,000)			
Total Resource Room/Resource Center	417,300	(46,248)	371,052	370,552	500
Total Special Education	576,662	(2,815)	573,847	572,847	1,000
Bilingual Education:					
Salaries of Teachers	532,823	(198,693)	334,130	332,580	1,550
Other Salaries of Instruction	41,009	(7,243)	33,766	33,766	
General Supplies	8,040	(8,040)			
Textbooks	3,500	(3,500)			
Total Bilingual Education	585,372	(217,476)	367,896	366,346	1,550
School Sponsored Co-curricular Activities:					
Salaries	5,856	(136)	5,720	5,720	
Total School Sponsored Co-curricular Activities	5,856	(136)	5,720	5,720	-
School Sponsored Athletics:					
Salaries	8,258	7,940	16,198	16,198	
Total School Sponsored Athletics	8,258	7,940	16,198	16,198	-
Total Instruction	3,793,006	(232,796)	3,560,210	3,547,148	13,062

Newark Public Schools
Blended Resource Fund 15Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Dr. William Horton	Original Budget	Transfers	Final Budget	Expenditures	Variance
Attendance and Social Work Services:					
Salaries	\$ 91,795	\$ 8,097	\$ 99,892	\$ 99,392	\$ 500
Salaries of Family Liaisons/Comm Parent Inv. Spe	14,100	16,419	30,519	30,519	
Supplies and Materials	200	(200)			
Total Attendance and Social Work Services	106,095	24,316	130,411	129,911	500
Health Services:					
Salaries	84,600	7,420	92,020	92,020	
Other Salaries	1,476	(1,476)			
Supplies and Materials	1,999	(1,144)	855	299	556
Total Health Services	88,075	4,800	92,875	92,319	556
Guidance:					
Salaries of Other Professional Staff	87,461	8,177	95,638	94,638	1,000
Supplies and Materials	185	(185)			
Total Guidance	87,646	7,992	95,638	94,638	1,000
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	84,927	48,172	133,099	133,099	
Salaries of Secretarial and Clerical Assistants	21,485	1,755	23,240	23,240	
Salaries of Facilitators, Math & Literacy Coaches	194,322	(20,433)	173,889	173,689	200
Purchased Professional – Education Services	30,175	(957)	29,218	29,100	118
Supplies and Materials	32,000	(13,316)	18,684	469	18,215
Other Objects	6,031	(4,075)	1,956	1,031	925
Total Improvement of Instruction Services	368,940	11,146	380,086	360,628	19,458
Instructional Staff Training Services:					
Purchased Professional – Education Services	30,000	(30,000)			
Total Instructional Staff Training Services	30,000	(30,000)	-	-	-
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	185,310	70,921	256,231	256,231	
Salaries of Secretarial and Clerical Assistants	21,485	4,615	26,100	26,100	
Other Salaries	107,654	(4,683)	102,971	102,971	
Supplies and Materials	10,989	(788)	10,201	8,325	1,876
Other Objects	2,804	(1,524)	1,280	790	490
Total Support Services – School Administration	328,242	68,541	396,783	394,417	2,366
Security					
Salaries	72,430	(23,787)	48,643	48,643	
General Supplies	4,614	(2,100)	2,514	2,514	
Total Security	77,044	(25,887)	51,157	51,157	-
Student Transportation Services:					
Contracted Services – Transportation (Other than Between Home and School) – Vendors	10,086	(10,086)			
Total Student Transportation Services	10,086	(10,086)	-	-	-

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Dr. William Horton

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Unallocated Benefits:					
Health Benefits	\$ 1,284,801		\$ 1,284,801	\$ 1,284,801	
Total Unallocated Benefits	1,284,801		1,284,801	1,284,801	
Total Undistributed Expenditures	2,380,929	\$ 50,822	2,431,751	2,407,871	\$ 23,880
Total Expenditures - Current	6,173,935	(181,974)	5,991,961	5,955,019	36,942
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5	43,150	(42,478)	672		672
Undistributed Expenditures:					
Support Services - Instructional Staff	20,000	(20,000)			
Total Equipment	63,150	(62,478)	672	-	672
Total Expenditures - School Based	6,237,085	(244,452)	5,992,633	5,955,019	37,614
Other Financing Sources:					
Transfers In	6,237,085	(244,452)	5,992,633	5,955,019	37,614
Total Other Financing Sources	6,237,085	(244,452)	5,992,633	5,955,019	37,614
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)					
Fund Balances, July 1					
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Blended Resource Fund 15Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Eagle Academy

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 6-8	\$ 848,986	\$ 127,551	\$ 976,537	\$ 976,037	\$ 500
Grades 9-12	143,853	74,791	218,644	218,644	
Undistributed Instruction:					
Other Purchased Services	19,080	(13,380)	5,700	5,700	
General Supplies	14,639	(2,098)	12,541	8,903	3,638
Textbooks	1,063	5,195	6,258	6,060	198
Other Objects	820	(820)			
Total Regular Programs	1,028,441	191,239	1,219,680	1,215,344	4,336
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	110,327	44,191	154,518	154,168	350
Total Learning and/or Language Disabilities	110,327	44,191	154,518	154,168	350
Resource Room/Resource Center:					
Salaries of Teachers	52,869	4,641	57,510	57,510	
Total Resource Room/Resource Center	52,869	4,641	57,510	57,510	-
Total Special Education	163,196	48,832	212,028	211,678	350
School Sponsored Co-curricular Activities:					
Supplies and Materials	1,950	(1,950)			
Total School Sponsored Co-curricular Activities	1,950	(1,950)	-	-	-
School Sponsored Athletics:					
Supplies and Materials	6,438	(6,438)			
Total School Sponsored Athletics	6,438	(6,438)	-	-	-
Before/After School Programs:					
Salaries of Teachers	3,280	51,828	55,108	55,108	
Total Before/After School Programs	3,280	51,828	55,108	55,108	-
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	2,000	(1,750)	250	250	
Total Other Supplemental/At-Risk Programs - Instruction	2,000	(1,750)	250	250	-
Total Instruction	1,205,305	281,761	1,487,066	1,482,380	4,686
Guidance:					
Other Salaries	54,950	4,549	59,499	59,499	
Total Guidance	54,950	4,549	59,499	59,499	-
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	43,858	3,612	47,470	47,470	
Salaries of Secretarial and Clerical Assistants	49,478	(9,692)	39,786	39,786	
Supplies and Materials	4,500	(458)	4,042	3,351	691
Other Objects	3,000	(6)	2,994	2,994	
Total Improvement of Instruction Services	100,836	(6,544)	94,292	93,601	691

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Eagle Academy

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Instructional Staff Training Services:					
Purchased Professional –Education Services	\$ 3,880		\$ 3,880	\$ 3,880	
Supplies and Materials	1,800		1,800	1,752	\$ 48
Other Objects	1,980	\$ (1,980)			
Total Instructional Staff Training Services	7,660	(1,980)	5,680	5,632	48
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	170,112	15,265	185,377	185,377	
Salaries of Secretarial and Clerical Assistants	49,478	(6,541)	42,937	42,937	
Other Salaries	140,140	27,943	168,083	168,083	
Supplies and Materials	3,582	(24)	3,558	2,128	1,430
Other Objects	3,400	(1,458)	1,942	1,123	819
Total Support Services – School Administration	366,712	35,185	401,897	399,648	2,249
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	2,880	(581)	2,299	605	1,694
Total Student Transportation Services	2,880	(581)	2,299	605	1,694
Unallocated Benefits:					
Health Benefits	496,712		496,712	496,712	
Total Unallocated Benefits	496,712	-	496,712	496,712	-
Total Undistributed Expenditures	1,029,750	30,629	1,060,379	1,055,697	4,682
Total Expenditures - Current	2,235,055	312,390	2,547,445	2,538,077	9,368
Capital Outlay					
Equipment:					
Regular Programs - Instruction: Grades 6-8	11,100	(11,100)			
Total Equipment	11,100	(11,100)	-	-	-
Total Expenditures - School Based	2,246,155	301,290	2,547,445	2,538,077	9,368
Other Financing Sources:					
Transfers In	2,246,155	301,290	2,547,445	2,538,077	9,368
Total Other Financing Sources	2,246,155	301,290	2,547,445	2,538,077	9,368
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
Fund Balances, July 1	-	-	-	-	-
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: East Side High

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 9-12	\$ 5,614,428	\$ 554,463	\$ 6,168,891	\$ 6,148,831	\$ 20,060
Undistributed Instruction:					
General Supplies	167,640	(2,264)	165,376	146,159	19,217
Textbooks	35,000	(6,638)	28,362	27,641	721
Other Objects	25,000	(4,653)	20,347	20,347	
Total Regular Programs	5,842,068	540,908	6,382,976	6,342,978	39,998
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers	95,874	8,916	104,790	104,290	500
Total Cognitive - Mild	95,874	8,916	104,790	104,290	500
Cognitive - Moderate:					
General Supplies	1,000	(1,000)			
Other Objects	5,000	(4,750)	250	250	
Total Cognitive - Moderate	6,000	(5,750)	250	250	-
Learning and/or Language Disabilities:					
Salaries of Teachers	186,438	16,850	203,288	202,538	750
General Supplies	1,000	(1,000)			
Total Learning and/or Language Disabilities	187,438	15,850	203,288	202,538	750
Behavioral Disabilities:					
Salaries of Teachers	403,306	59,527	462,833	461,833	1,000
Total Behavioral Disabilities	403,306	59,527	462,833	461,833	1,000
Resource Room/Resource Center:					
Salaries of Teachers	247,722	(33,046)	214,676	214,426	250
General Supplies	5,000	(554)	4,446	4,405	41
Total Resource Room/Resource Center	252,722	(33,600)	219,122	218,831	291
Total Special Education	945,340	44,943	990,283	987,742	2,541
Bilingual Education:					
Salaries of Teachers	1,089,201	224,034	1,313,235	1,306,085	7,150
General Supplies	7,823	(3,226)	4,597	4,597	
Other Objects	5,000	(4,012)	988	988	
Total Bilingual Education	1,102,024	216,796	1,318,820	1,311,670	7,150
School Sponsored Co-curricular Activities:					
Salaries	139,617	(40,213)	99,404	99,404	
Supplies and Materials	1,000	(789)	211	211	
Other Objects	34,000		34,000	34,000	
Total School Sponsored Co-curricular Activities	174,617	(41,002)	133,615	133,615	-
School Sponsored Athletics:					
Salaries	379,888	(101,986)	277,902	277,902	
Supplies and Materials	141,277	(25,262)	116,015	111,446	4,569
Other Objects	35,000		35,000	35,000	
Total School Sponsored Athletics	556,165	(127,248)	428,917	424,348	4,569

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: East Side High	Original Budget	Transfers	Final Budget	Expenditures	Variance
Before/After School Programs:					
Salaries of Teachers	\$ 213,224	\$ (61,016)	\$ 152,208	\$ 152,208	
Total Before/After School Programs	213,224	(61,016)	152,208	152,208	
Alternative Education Programs - Instruction:					
Purchased Professional & Technical Services	97,000	1,000	98,000	98,000	
Supplies and Materials	10,000	(32)	9,968	9,414	\$ 554
Total Alternative Education Programs - Instruction	107,000	968	107,968	107,414	554
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	148,000	(422)	147,578	147,578	-
Total Other Supplemental/At-Risk Programs - Instruction	148,000	(422)	147,578	147,578	-
Total Instruction	9,088,438	573,927	9,662,365	9,607,553	54,812
Attendance and Social Work Services:					
Salaries	161,331	14,646	175,977	174,577	1,400
Salaries of Family Liaisons/Comm Parent Inv. Spe	39,480	3,254	42,734	42,734	
Supplies and Materials	2,000	(2,000)			
Total Attendance and Social Work Services	202,811	15,900	218,711	217,311	1,400
Health Services:					
Salaries	177,352	16,566	193,918	192,918	1,000
Other Salaries	2,952	(396)	2,556	2,556	
Supplies and Materials	3,000	(373)	2,627	1,349	1,278
Total Health Services	183,304	15,797	199,101	196,823	2,278
Guidance:					
Salaries of Other Professional Staff	529,680	47,772	577,452	573,052	4,400
Salaries of Secretarial and Clerical Assistants	46,585	6,878	53,463	53,463	
Other Salaries	12,960	(8,697)	4,263	4,263	
Supplies and Materials	6,000	(2,057)	3,943	3,914	29
Total Guidance	595,225	43,896	639,121	634,692	4,429
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	404,027	43,341	447,368	447,368	
Salaries of Other Professional Staff	83,145	11,078	94,223	94,223	
Salaries of Secretarial and Clerical Assistants	86,794	20,745	107,539	107,539	
Other Salaries	74,589	3,791	78,380	77,480	900
Salaries of Facilitators, Math & Literacy Coaches	371,807	(28,245)	343,562	343,372	190
Other Objects	6,000		6,000	6,000	
Total Improvement of Instruction Services	1,026,362	50,710	1,077,072	1,075,982	1,090
Educational Media/Library Services:					
Salaries of Other Professional Staff	94,558	(94,558)			
Supplies and Materials	6,100	(6,100)			
Total Educational Media/Library Services	100,658	(100,658)	-	-	-
Instructional Staff Training Services:					
Purchased Professional -Education Services	40,000	(1,910)	38,090	33,551	4,539
Supplies and Materials	3,000	(1,568)	1,432	1,432	
Total Instructional Staff Training Services	43,000	(3,478)	39,522	34,983	4,539

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: East Side High

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	\$ 539,216	\$ 57,681	\$ 596,897	\$ 596,897	
Salaries of Secretarial and Clerical Assistants	86,794	28,565	115,359	115,359	
Other Salaries	339,559	(7,152)	332,407	332,407	
Other Purchased Services (400-500 series)	117,430	(15,773)	101,657	65,375	\$ 36,282
Supplies and Materials	42,904	(24,577)	18,327	17,145	1,182
Other Objects	42,519	(16,031)	26,488	16,921	9,567
Total Support Services – School Administration	1,168,422	22,713	1,191,135	1,144,104	47,031
Security					
Salaries	264,504	9,178	273,682	273,682	
General Supplies	4,909	(1,525)	3,384	3,384	
Total Security	269,413	7,653	277,066	277,066	-
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	40,964	(18,159)	22,805	10,420	12,385
Total Student Transportation Services	40,964	(18,159)	22,805	10,420	12,385
Unallocated Benefits:					
Health Benefits	3,054,703		3,054,703	3,054,703	
Total Unallocated Benefits	3,054,703	-	3,054,703	3,054,703	-
Total Undistributed Expenditures	6,684,862	34,374	6,719,236	6,646,084	73,152
Total Expenditures - Current	15,773,300	608,301	16,381,601	16,253,637	127,964
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Grades 9-12	23,160	(20,000)	3,160	3,160	
Total Equipment	23,160	(20,000)	3,160	3,160	-
Total Expenditures - School Based	15,796,460	588,301	16,384,761	16,256,797	127,964
Other Financing Sources:					
Transfers In	15,796,460	588,301	16,384,761	16,256,797	127,964
Total Other Financing Sources	15,796,460	588,301	16,384,761	16,256,797	127,964
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)					
Fund Balances, July 1					
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Blended Resource Fund 15Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Elliott Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 138,304	\$ 63,643	\$ 201,947	\$ 201,447	\$ 500
Grades 1- 5	1,044,765	262,529	1,307,294	1,304,244	3,050
Undistributed Instruction:					
Other Salaries of Instruction	62,288	11,408	73,696	73,696	
General Supplies	50,468	(5,740)	44,728	43,463	1,265
Textbooks	3,000	(3,000)			
Other Objects	6,499	(2,496)	4,003	4,003	
Total Regular Programs	1,305,324	326,344	1,631,668	1,626,853	4,815
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	91,010	(91,010)			
Total Learning and/or Language Disabilities	91,010	(91,010)	-	-	-
Resource Room/Resource Center:					
Salaries of Teachers	104,479	88,664	193,143	192,243	900
General Supplies	1,000	(603)	397	397	
Total Resource Room/Resource Center	105,479	88,061	193,540	192,640	900
Total Special Education	196,489	(2,949)	193,540	192,640	900
Bilingual Education:					
Salaries of Teachers	626,782	(201,719)	425,063	422,563	2,500
Other Salaries of Instruction	35,344	28,054	63,398	63,398	
General Supplies	1,000	(205)	795	795	
Other Objects	660	(660)			
Total Bilingual Education	663,786	(174,530)	489,256	486,756	2,500
Before/After School Programs:					
Salaries of Teachers	10,545	(10,545)			
Other Salaries for Instruction	7,200	(3,660)	3,540	3,540	
Total Before/After School Programs	17,745	(14,205)	3,540	3,540	-
Total Instruction	2,183,344	134,660	2,318,004	2,309,789	8,215
Attendance and Social Work Services:					
Salaries	61,492	5,397	66,889	66,414	475
Salaries of Family Liaisons/Comm Parent Inv. Spe	39,480	3,156	42,636	42,636	
Supplies and Materials	500	(36)	464	464	
Total Attendance and Social Work Services	101,472	8,517	109,989	109,514	475
Health Services:					
Salaries	89,891	8,389	98,280	97,780	500
Other Salaries	1,722	(375)	1,347	1,347	
Supplies and Materials	1,097	(106)	991	991	
Total Health Services	92,710	7,908	100,618	100,118	500
Improvement of Instruction Services:					
Salaries of Secretarial and Clerical Assistants	49,633	938	50,571	50,571	
Salaries of Facilitators, Math & Literacy Coaches	99,103	81,000	180,103	180,053	50
Other Objects	4,000	(2,358)	1,642	1,642	
Total Improvement of Instruction Services	152,736	79,580	232,316	232,266	50
Instructional Staff Training Services:					
Supplies and Materials	1,200	(1,200)			
Total Instructional Staff Training Services	1,200	(1,200)	-	-	-

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Elliott Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	\$ 111,665	\$ 17,758	\$ 129,423	\$ 129,423	
Salaries of Secretarial and Clerical Assistants	49,633	24,116	73,749	73,749	
Other Salaries	115,892	13,154	129,046	129,046	
Other Purchased Services (400-500 series)	13,066	(424)	12,642	8,687	\$ 3,955
Supplies and Materials	5,254	(2,302)	2,952		2,952
Other Objects	2,040	(785)	1,255	937	318
Total Support Services – School Administration	297,550	51,517	349,067	341,842	7,225
Security					
Salaries	53,170	31,370	84,540	84,540	
Total Security	53,170	31,370	84,540	84,540	-
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	7,312	(4,569)	2,743	2,743	
Total Student Transportation Services	7,312	(4,569)	2,743	2,743	-
Unallocated Benefits:					
Health Benefits	854,808		854,808	854,808	
Total Unallocated Benefits	854,808	-	854,808	854,808	-
Total Undistributed Expenditures	1,560,958	173,123	1,734,081	1,725,831	8,250
Total Expenditures - Current	3,744,302	307,783	4,052,085	4,035,620	16,465
Total Expenditures - School Based	3,744,302	307,783	4,052,085	4,035,620	16,465
Other Financing Sources:					
Transfers In	3,744,302	307,783	4,052,085	4,035,620	16,465
Total Other Financing Sources	3,744,302	307,783	4,052,085	4,035,620	16,465
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
Fund Balances, July 1					
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Fast Track Academy

Expenditures

Current:

Instruction - regular programs:

	Original Budget	Transfers	Final Budget	Expenditures	Variance
General Supplies	\$ 93,343	\$ (45,641)	\$ 47,702	\$ 26,618	\$ 21,084
Other Objects	20,000	(16,200)	3,800	3,800	
Total Regular Programs	113,343	(61,841)	51,502	30,418	21,084

Instruction - Special Education:

Learning and/or Language Disabilities:					
Purchased Professional & Educational Services	2,500	(2,500)			
Textbooks	5,000	(5,000)			
Total Learning and/or Language Disabilities	7,500	(7,500)	-	-	-
Total Special Education	7,500	(7,500)	-	-	-

School Sponsored Co-curricular Activities:

Purchased Services	10,000	(9,500)	500	174	326
Total School Sponsored Co-curricular Activities	10,000	(9,500)	500	174	326

Before/After School Programs:

Salaries of Teachers	15,000	(10,930)	4,070	4,070	
Total Before/After School Programs	15,000	(10,930)	4,070	4,070	-

Alternative Education Programs - Instruction:

Salaries of Teachers	553,589	35,221	588,810	587,810	1,000
Purchased Professional & Technical Services	640,000	(106,000)	534,000	534,000	
Purchased Services	200,000	(4,000)	196,000	91,000	105,000
Supplies and Materials	10,119	(1,107)	9,012	9,012	
Other Objects	4,699	(524)	4,175	4,175	
Total Alternative Education Programs - Instruction	1,408,407	(76,410)	1,331,997	1,225,997	106,000

Alternative Education Programs - Support Services:

Salaries	332,760	64,504	397,264	396,764	500
Salary of Family/Parent Liaison	47,564	4,636	52,200	52,200	
Purchased Professional and Technical Services	3,250	(3,250)			
Purchased Services	17,638	(611)	17,027	4,945	12,082
Supplies and Materials	10,000	(9,982)	18	18	
Other Objects	33,323	(32,874)	449	345	104
Total Alternative Education Programs - Support Services	444,535	22,423	466,958	454,272	12,686

Other Supplemental/At-Risk Programs - Instruction:

Purchased Professional & Technical Services	10,000	(10,000)			
Total Other Supplemental/At-Risk Programs - Instruction	10,000	(10,000)	-	-	-
Total Instruction	2,008,785	(153,758)	1,855,027	1,714,931	140,096

Improvement of Instruction Services:

Salaries of Secretarial and Clerical Assistants		2,751	2,751	2,751	
Total Improvement of Instruction Services	-	2,751	2,751	2,751	-

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Fast Track Academy	Original Budget	Transfers	Final Budget	Expenditures	Variance
Instructional Staff Training Services:					
Purchased Professional –Education Services	\$ 20,000	\$ (13,795)	\$ 6,205	\$ 6,170	\$ 35
Other Purchased Services	15,000		15,000	6,053	8,947
Supplies and Materials	2,000	(2,000)			
Total Instructional Staff Training Services	37,000	(15,795)	21,205	12,223	8,982
Support Services – School Administration:					
Other Purchased Services (400-500 series)	20,276		20,276		20,276
Total Support Services – School Administration	20,276	-	20,276	-	20,276
Security					
Salaries	142,830	20,823	163,653	163,653	
Total Security	142,830	20,823	163,653	163,653	-
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	11,526	(10,559)	967		967
Total Student Transportation Services	11,526	(10,559)	967	-	967
Unallocated Benefits:					
Health Benefits	600,279	14,790	615,069	615,069	
Total Unallocated Benefits	600,279	14,790	615,069	615,069	-
Total Undistributed Expenditures	811,911	12,010	823,921	793,696	30,225
Total Expenditures - Current	2,820,696	(141,748)	2,678,948	2,508,627	170,321
Capital Outlay					
Equipment:					
Special Education - Instruction: Instructional Alternative Ed	5,000	(5,000)			
Total Equipment	5,000	(5,000)	-	-	-
Total Expenditures - School Based	2,825,696	(146,748)	2,678,948	2,508,627	170,321
Other Financing Sources:					
Transfers In	2,825,696	(146,748)	2,678,948	2,508,627	170,321
Total Other Financing Sources	2,825,696	(146,748)	2,678,948	2,508,627	170,321
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
Fund Balances, July 1					
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Blended Resource Fund 15Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: First Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 333,479	\$ 28,334	\$ 361,813	\$ 361,813	
Grades 1- 5	1,862,431	284,035	2,146,466	2,143,966	\$ 2,500
Grades 6-8	1,055,620	140,820	1,196,440	1,194,790	1,650
Undistributed Instruction:					
Other Salaries of Instruction	183,092	21,788	204,880	204,880	
General Supplies	102,749	(72,061)	30,688	26,972	3,716
Textbooks	22,670	(22,670)			
Other Objects	1,130	(1,130)			
Total Regular Programs	3,561,171	379,116	3,940,287	3,932,421	7,866
Instruction - Special Education:					
Learning and/or Language Disabilities:					
General Supplies	99	(99)			
Total Learning and/or Language Disabilities	99	(99)	-	-	-
Resource Room/Resource Center:					
Salaries of Teachers	259,043	(92,054)	166,989	164,589	2,400
General Supplies	2,000	8,968	10,968	10,036	932
Total Resource Room/Resource Center	261,043	(83,086)	177,957	174,625	3,332
Autism:					
Salaries of Teachers	391,676	34,616	426,292	424,392	1,900
Other Salaries of Instruction	141,815	36,997	178,812	178,812	
General Supplies	5,759	(5,759)			
Total Autism	539,250	65,854	605,104	603,204	1,900
Total Special Education	800,392	(17,331)	783,061	777,829	5,232
Bilingual Education:					
Salaries of Teachers	297,901	76,999	374,900	374,000	900
Other Salaries of Instruction	6,000	26,413	32,413	32,413	
General Supplies	5,759	(3,777)	1,982		1,982
Other Objects	450	(450)			
Total Bilingual Education	310,110	99,185	409,295	406,413	2,882
School Sponsored Co-curricular Activities:					
Salaries	8,820	6,864	15,684	15,684	
Total School Sponsored Co-curricular Activities	8,820	6,864	15,684	15,684	-
School Sponsored Athletics:					
Salaries	8,258	(4,129)	4,129	4,129	
Supplies and Materials	2,000	(7)	1,993	1,993	
Total School Sponsored Athletics	10,258	(4,136)	6,122	6,122	-
Before/After School Programs:					
Salaries of Teachers	26,640	(2,078)	24,562	24,562	
Total Before/After School Programs	26,640	(2,078)	24,562	24,562	-

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: First Avenue

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	\$ 71,000	\$ (14,495)	\$ 56,505	\$ 56,505	
Total Other Supplemental/At-Risk Programs - Instruction	71,000	(14,495)	56,505	56,505	
Total Instruction	4,788,391	447,125	5,235,516	5,219,536	\$ 15,980
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	31,896	8,795	40,691	40,691	
Total Attendance and Social Work Services	31,896	8,795	40,691	40,691	-
Health Services:					
Salaries	157,280	14,305	171,585	171,085	500
Other Salaries	4,920	(4,920)			
Supplies and Materials	2,060	(197)	1,863	1,058	805
Total Health Services	164,260	9,188	173,448	172,143	1,305
Guidance:					
Salaries of Other Professional Staff	225,808	21,318	247,126	245,726	1,400
Other Objects	2,000	(2,000)			
Total Guidance	227,808	19,318	247,126	245,726	1,400
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	137,628	12,681	150,309	150,309	
Salaries of Secretarial and Clerical Assistants	55,271	10,030	65,301	65,301	
Salaries of Facilitators, Math & Literacy Coaches	264,328	20,974	285,302	285,252	50
Other Objects	7,650	(2,600)	5,050	5,050	
Total Improvement of Instruction Services	464,877	41,085	505,962	505,912	50
Educational Media/Library Services:					
Salaries of Other Professional Staff	93,440	8,702	102,142	101,642	500
Supplies and Materials	3,000	(2,331)	669		669
Total Educational Media/Library Services	96,440	6,371	102,811	101,642	1,169
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	261,426	27,192	288,618	288,618	
Salaries of Secretarial and Clerical Assistants	55,271	19,000	74,271	74,271	
Other Salaries	1,920	409	2,329	2,329	
Supplies and Materials	2,685	(2,685)			
Other Objects	8,650	(8,650)			
Total Support Services - School Administration	329,952	35,266	365,218	365,218	-
Security					
Salaries	69,410	(23,740)	45,670	45,670	
General Supplies	450	4,975	5,425	4,489	936
Total Security	69,860	(18,765)	51,095	50,159	936
Student Transportation Services:					
Contracted Services -Transportation (Other than Between Home and School) - Vendors	5,117	(2,932)	2,185		2,185
Total Student Transportation Services	5,117	(2,932)	2,185	-	2,185

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: First Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Unallocated Benefits:					
Health Benefits	\$ 1,519,253		\$ 1,519,253	\$ 1,519,253	
Total Unallocated Benefits	1,519,253		1,519,253	1,519,253	
Total Undistributed Expenditures	2,909,463	\$ 98,326	3,007,789	3,000,744	\$ 7,045
Total Expenditures - Current	7,697,854	545,451	8,243,305	8,220,280	23,025
Capital Outlay					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	18,350	(14,000)	4,350		4,350
Total Equipment	18,350	(14,000)	4,350	-	4,350
Total Expenditures - School Based	7,716,204	531,451	8,247,655	8,220,280	27,375
Other Financing Sources:					
Transfers In	7,716,204	531,451	8,247,655	8,220,280	27,375
Total Other Financing Sources	7,716,204	531,451	8,247,655	8,220,280	27,375
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
Fund Balances, July 1					
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Fourteenth Avenue

Expenditures

Current:

Instruction - regular programs:

Salaries of Teachers:

Kindergarten

\$	103,999	\$	6,754	\$	110,753	\$	110,753		
	638,505		97,608		736,113		733,213	\$	2,900

Grades 1- 5

Undistributed Instruction:

Other Salaries of Instruction

	62,555		7,420		69,975		69,975		
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General Supplies

	25,935		(9,614)		16,321		14,885		1,436
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Textbooks

	8,686		(8,686)						
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Total Regular Programs

	839,680		93,482		933,162		928,826		4,336
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Instruction - Special Education:

Cognitive - Moderate:

Salaries of Teachers

	138,100		11,984		150,084		150,084		
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Total Cognitive - Moderate

	138,100		11,984		150,084		150,084		-
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Learning and/or Language Disabilities:

Other Salaries of Instruction

	1,000		4,389		5,389		5,389		
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General Supplies

	5,018		(36)		4,982		3,328		1,654
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Total Learning and/or Language Disabilities

	6,018		4,353		10,371		8,717		1,654
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Behavioral Disabilities:

Salaries of Teachers

	93,013		8,163		101,176		101,176		
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Other Salaries of Instruction

	1,000		(1,000)						
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Total Behavioral Disabilities

	94,013		7,163		101,176		101,176		-
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Multiple Disabilities:

Salaries of Teachers

	101,258		15,020		116,278		116,278		
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Other Salaries of Instruction

	2,000		6,555		8,555		8,555		
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General Supplies

	4,999				4,999		4,792		207
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Total Multiple Disabilities

	108,257		21,575		129,832		129,625		207
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Resource Room/Resource Center:

Salaries of Teachers

	123,037		10,799		133,836		133,836		
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Other Salaries of Instruction

	1,000		1,300		2,300		2,300		
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General Supplies

	2,000		(803)		1,197		1,197		
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Total Resource Room/Resource Center

	126,037		11,296		137,333		137,333		-
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Total Special Education

	472,425		56,371		528,796		526,935		1,861
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Total Instruction

	1,312,105		149,853		1,461,958		1,455,761		6,197
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Attendance and Social Work Services:

Salaries of Family Liaisons/Comm Parent Inv. Spe

	32,449		2,599		35,048		35,048		
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Supplies and Materials

	3,000		(92)		2,908		2,908		
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Total Attendance and Social Work Services

	35,449		2,507		37,956		37,956		-
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Health Services:

Salaries

	89,891		8,389		98,280		97,780		500
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Other Salaries

	1,230		(1,230)						
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Supplies and Materials

	2,824		(745)		2,079		2,009		70
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Total Health Services

	93,945		6,414		100,359		99,789		570
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Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Fourteenth Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Improvement of Instruction Services:					
Salaries of Secretarial and Clerical Assistants	\$ 46,224	\$ (924)	\$ 45,300	\$ 45,300	
Salaries of Facilitators, Math & Literacy Coaches	162,875	14,295	177,170	177,120	\$ 50
Other Objects	3,000	(1,820)	1,180	1,180	
Total Improvement of Instruction Services	212,099	11,551	223,650	223,600	50
Instructional Staff Training Services:					
Purchased Professional –Education Services		2,983	2,983	433	2,550
Total Instructional Staff Training Services	-	2,983	2,983	433	2,550
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	134,091	11,930	146,021	146,021	
Salaries of Secretarial and Clerical Assistants	46,224	5,947	52,171	52,171	
Other Salaries	780	1,450	2,230	2,230	
Supplies and Materials	10,096	(2,828)	7,268	5,605	1,663
Other Objects	4,920	(2,036)	2,884	2,584	300
Total Support Services – School Administration	196,111	14,463	210,574	208,611	1,963
Security					
Salaries	36,415	4,573	40,988	40,988	
General Supplies	950	(950)			
Total Security	37,365	3,623	40,988	40,988	-
Unallocated Benefits:					
Health Benefits	596,014		596,014	596,014	
Total Unallocated Benefits	596,014	-	596,014	596,014	-
Total Undistributed Expenditures	1,170,983	41,541	1,212,524	1,207,391	5,133
Total Expenditures - Current	2,483,088	191,394	2,674,482	2,663,152	11,330
Total Expenditures - School Based	2,483,088	191,394	2,674,482	2,663,152	11,330
Other Financing Sources:					
Transfers In	2,483,088	191,394	2,674,482	2,663,152	11,330
Total Other Financing Sources	2,483,088	191,394	2,674,482	2,663,152	11,330
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
Fund Balances, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Franklin Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 132,678	\$ 87,430	\$ 220,108	\$ 219,208	\$ 900
Grades 1-5	1,174,036	221,284	1,395,320	1,393,720	1,600
Undistributed Instruction:					
Other Salaries of Instruction	94,366	10,929	105,295	105,295	
General Supplies	128,985	(94,673)	34,312	31,781	2,531
Textbooks	10,000	(10,000)			
Other Objects	13,600	(12,428)	1,172	1,172	
Total Regular Programs	1,553,665	202,542	1,756,207	1,751,176	5,031
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	216,717	61,352	278,069	276,269	1,800
Other Salaries of Instruction	8,400	3,125	11,525	11,525	
General Supplies	54,900	(46,799)	8,101	8,101	
Other Objects	1,200	(1,200)			
Total Learning and/or Language Disabilities	281,217	16,478	297,695	295,895	1,800
Multiple Disabilities:					
Salaries of Teachers	68,643	5,850	74,493	74,493	
Other Salaries of Instruction	1,400	(457)	943	943	
General Supplies	10,000	(2,157)	7,843	3,745	4,098
Other Objects	120	(120)			
Total Multiple Disabilities	80,163	3,116	83,279	79,181	4,098
Resource Room/Resource Center:					
Salaries of Teachers	317,523	62,319	379,842	378,442	1,400
Other Salaries of Instruction	2,800	970	3,770	3,770	
General Supplies	7,000	(7,000)			
Total Resource Room/Resource Center	327,323	56,289	383,612	382,212	1,400
Total Special Education	688,703	75,883	764,586	757,288	7,298
Bilingual Education:					
Salaries of Teachers	1,151,224	(34,767)	1,116,457	1,112,657	3,800
Other Salaries of Instruction	74,488	1,510	75,998	75,998	
General Supplies	88,829	(81,242)	7,587	5,316	2,271
Other Objects	2,170	(2,170)			
Total Bilingual Education	1,316,711	(116,669)	1,200,042	1,193,971	6,071
Before/After School Programs:					
Salaries of Teachers	44,400	(43,660)	740	740	
Other Salaries for Instruction	14,040	(5,067)	8,973	8,973	
Total Before/After School Programs	58,440	(48,727)	9,713	9,713	-
Other Supplemental/At-Risk Programs - Instruction:					
Salaries of Reading Specialists	88,148	7,687	95,835	95,835	-
Total Other Supplemental/At-Risk Programs - Instruction	88,148	7,687	95,835	95,835	-
Total Instruction	3,705,667	120,716	3,826,383	3,807,983	18,400

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Franklin Avenue

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Attendance and Social Work Services:					
Salaries	\$ 89,891	\$ 8,384	\$ 98,275	\$ 97,775	\$ 500
Salaries of Family Liaisons/Comm Parent Inv. Spe	39,480	3,254	42,734	42,734	
Supplies and Materials	6,000	(5,298)	702	702	
Total Attendance and Social Work Services	135,371	6,340	141,711	141,211	500
Health Services:					
Salaries	84,600	7,405	92,005	92,005	
Other Salaries	1,640	(372)	1,268	1,268	
Supplies and Materials	5,412	(5,000)	412	412	
Total Health Services	91,652	2,033	93,685	93,685	-
Guidance:					
Other Salaries	89,891	8,354	98,245	97,745	500
Total Guidance	89,891	8,354	98,245	97,745	500
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	43,063	4,003	47,066	47,066	
Salaries of Secretarial and Clerical Assistants	69,353	3,858	73,211	73,211	
Salaries of Facilitators, Math & Literacy Coaches	54,950	4,823	59,773	59,673	100
Other Objects	4,000	(3,485)	515		515
Total Improvement of Instruction Services	171,366	9,199	180,565	179,950	615
Educational Media/Library Services:					
Salaries of Other Professional Staff	86,503	7,160	93,663	93,663	
Supplies and Materials	5,016	(3,940)	1,076	994	82
Total Educational Media/Library Services	91,519	3,220	94,739	94,657	82
Instructional Staff Training Services:					
Purchased Professional –Education Services	18,000	(9,500)	8,500	8,500	
Total Instructional Staff Training Services	18,000	(9,500)	8,500	8,500	-
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	149,712	19,478	169,190	169,190	
Salaries of Secretarial and Clerical Assistants	69,353	11,650	81,003	81,003	
Other Salaries	1,607	895	2,502	2,502	
Other Purchased Services (400-500 series)	18,998	(16,498)	2,500		2,500
Supplies and Materials	8,000	(6,025)	1,975	1,053	922
Other Objects	6,355	(470)	5,885	4,228	1,657
Total Support Services – School Administration	254,025	9,030	263,055	257,976	5,079
Security					
Salaries	115,671	28,633	144,304	144,304	
General Supplies	1,272	(369)	903	903	
Total Security	116,943	28,264	145,207	145,207	-
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	9,551	(2,356)	7,195	3,172	4,023
Total Student Transportation Services	9,551	(2,356)	7,195	3,172	4,023

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Franklin Avenue

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Unallocated Benefits:					
Health Benefits	\$ 1,057,381		\$ 1,057,381	\$ 1,057,381	
Total Unallocated Benefits	1,057,381		1,057,381	1,057,381	
Total Undistributed Expenditures	2,035,699	\$ 54,584	2,090,283	2,079,484	\$ 10,799
Total Expenditures - Current	5,741,366	175,300	5,916,666	5,887,467	29,199
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5	58,443		58,443	58,443	
Total Equipment	58,443	-	58,443	58,443	-
Total Expenditures - School Based	5,799,809	175,300	5,975,109	5,945,910	29,199
Other Financing Sources:					
Transfers In	5,799,809	175,300	5,975,109	5,945,910	29,199
Total Other Financing Sources	5,799,809	175,300	5,975,109	5,945,910	29,199
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
Fund Balances, July 1					
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Blended Resource Fund 15Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: George Washington Carver

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 141,699	\$ (68,474)	\$ 73,225	\$ 73,225	
Grades 1- 5	1,218,100	(47,585)	1,170,515	1,167,015	\$ 3,500
Grades 6-8	845,964	(257,869)	588,095	586,595	1,500
Undistributed Instruction:					
Other Salaries of Instruction	61,220	5,733	66,953	66,953	
Other Purchased Services	500	(500)			
General Supplies	74,743	(45,099)	29,644	29,614	30
Textbooks	2,000	(2,000)			
Total Regular Programs	2,344,226	(415,794)	1,928,432	1,923,402	5,030
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	173,964	1,597	175,561	175,061	500
Other Salaries of Instruction	4,200	(4,200)			
General Supplies	3,000	(3,000)			
Total Learning and/or Language Disabilities	181,164	(5,603)	175,561	175,061	500
Resource Room/Resource Center:					
Salaries of Teachers	181,965	38,096	220,061	219,061	1,000
Other Salaries of Instruction	2,800	(1,419)	1,381	1,381	
General Supplies	3,042	(3,042)			
Total Resource Room/Resource Center	187,807	33,635	221,442	220,442	1,000
Total Special Education	368,971	28,032	397,003	395,503	1,500
School Sponsored Co-curricular Activities:					
Salaries	15,929	705	16,634	16,634	
Total School Sponsored Co-curricular Activities	15,929	705	16,634	16,634	-
School Sponsored Athletics:					
Salaries	8,258	(6,258)	2,000	2,000	
Total School Sponsored Athletics	8,258	(6,258)	2,000	2,000	-
Before/After School Programs:					
Salaries of Teachers	11,100	(4,100)	7,000	7,000	
Total Before/After School Programs	11,100	(4,100)	7,000	7,000	-
Total Instruction	2,748,484	(397,415)	2,351,069	2,344,539	6,530
Attendance and Social Work Services:					
Salaries	89,891	9,543	99,434	98,934	500
Salaries of Family Liaisons/Comm Parent Inv. Spe	39,480	3,254	42,734	42,734	
Total Attendance and Social Work Services	129,371	12,797	142,168	141,668	500
Health Services:					
Salaries	84,600	7,403	92,003	91,503	500
Supplies and Materials	500	(36)	464	367	97
Total Health Services	85,100	7,367	92,467	91,870	597

Newark Public Schools
Blended Resource Fund 15Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: George Washington Carver

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Guidance:					
Supplies and Materials	\$ 500	\$ (294)	\$ 206		\$ 206
Total Guidance	500	(294)	206	-	206
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	44,261	47,241	91,502	\$ 91,502	
Salaries of Secretarial and Clerical Assistants	24,739	2,895	27,634	27,634	
Salaries of Facilitators, Math & Literacy Coaches	237,067	32,169	269,236	269,236	
Purchased Professional –Education Services	30,000	(21,818)	8,182	8,182	
Other Objects	5,000	(1)	4,999	4,999	
Total Improvement of Instruction Services	341,067	60,486	401,553	401,553	-
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	178,180	54,828	233,008	233,008	
Salaries of Secretarial and Clerical Assistants	24,739	4,064	28,803	28,803	
Other Salaries	3,960	32,992	36,952	36,952	
Other Purchased Services (400-500 series)	4,094	18,861	22,955	22,955	
Supplies and Materials	7,719	(2,659)	5,060	4,792	268
Other Objects	2,850	(651)	2,199	2,199	
Total Support Services – School Administration	221,542	107,435	328,977	328,709	268
Security					
Salaries	71,986	(24,857)	47,129	47,129	
Total Security	71,986	(24,857)	47,129	47,129	-
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	6,750	(5,467)	1,283		1,283
Total Student Transportation Services	6,750	(5,467)	1,283	-	1,283
Unallocated Benefits:					
Health Benefits	1,364,361		1,364,361	1,364,361	
Total Unallocated Benefits	1,364,361	-	1,364,361	1,364,361	-
Total Undistributed Expenditures	2,220,677	157,467	2,378,144	2,375,290	2,854
Total Expenditures - Current	4,969,161	(239,948)	4,729,213	4,719,829	9,384
Total Expenditures - School Based	4,969,161	(239,948)	4,729,213	4,719,829	9,384
Other Financing Sources:					
Transfers In	4,969,161	(239,948)	4,729,213	4,719,829	9,384
Total Other Financing Sources	4,969,161	(239,948)	4,729,213	4,719,829	9,384
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
Fund Balances, July 1					
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Girls Academy

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 6-8	\$ 550,734	\$ (175,844)	\$ 374,890	\$ 373,890	\$ 1,000
Grades 9-12	287,706	(3,412)	284,294	284,294	
Undistributed Instruction:					
Purchased Technical Services		10,495	10,495	10,495	
General Supplies	95,229	(33,803)	61,426	57,883	3,543
Textbooks	14,194	(14,194)			
Other Objects	2,346		2,346	2,346	
Total Regular Programs	950,209	(216,758)	733,451	728,908	4,543
School Sponsored Co-curricular Activities:					
Salaries	2,621	(1,206)	1,415	1,415	
Total School Sponsored Co-curricular Activities	2,621	(1,206)	1,415	1,415	-
School Sponsored Athletics:					
Salaries	5,601	(1,701)	3,900	3,900	
Supplies and Materials	1,200	(1,019)	181	88	93
Total School Sponsored Athletics	6,801	(2,720)	4,081	3,988	93
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	-	46,024	46,024	41,233	4,791
Total Other Supplemental/At-Risk Programs - Instruction	-	46,024	46,024	41,233	4,791
Total Instruction	959,631	(174,660)	784,971	775,544	9,427
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe		58,025	58,025	58,025	
Total Attendance and Social Work Services	-	58,025	58,025	58,025	-
Guidance:					
Salaries of Other Professional Staff	47,951	47,660	95,611	95,611	
Other Salaries	47,951	24,097	72,048	72,048	
Total Guidance	95,902	71,757	167,659	167,659	-
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	42,644	13,234	55,878	55,878	
Other Objects	1,432	(1,392)	40	40	
Total Improvement of Instruction Services	44,076	11,842	55,918	55,918	-
Instructional Staff Training Services:					
Purchased Professional -Education Services	15,721	(12,696)	3,025	3,025	
Supplies and Materials	8,000	(8,000)			
Total Instructional Staff Training Services	23,721	(20,696)	3,025	3,025	-
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	174,026	30,782	204,808	204,808	
Other Salaries	113,270	95,865	209,135	209,135	
Other Purchased Services (400-500 series)	2,000	(2,000)			
Other Objects	2,200	(1,721)	479	479	
Total Support Services - School Administration	291,496	122,926	414,422	414,422	-

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Girls Academy

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Student Transportation Services:					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	\$ 10,000	\$ (4,341)	\$ 5,659	\$ 864	\$ 4,795
Total Student Transportation Services	10,000	(4,341)	5,659	864	4,795
Unallocated Benefits:					
Health Benefits	293,032		293,032	293,032	
Total Unallocated Benefits	293,032	-	293,032	293,032	-
Total Undistributed Expenditures	758,227	239,513	997,740	992,945	4,795
Total Expenditures - Current	1,717,858	64,853	1,782,711	1,768,489	14,222
Total Expenditures - School Based	1,717,858	64,853	1,782,711	1,768,489	14,222
Other Financing Sources:					
Transfers In	1,717,858	64,853	1,782,711	1,768,489	14,222
Total Other Financing Sources	1,717,858	64,853	1,782,711	1,768,489	14,222
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
Fund Balances, July 1					
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Blended Resource Fund 15Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Harriet Tubman

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 156,478	\$ 11,856	\$ 168,334	\$ 168,334	
Grades 1-5	974,431	170,642	1,145,073	1,143,173	\$ 1,900
Grades 6-8	190,148	36,160	226,308	226,308	
Undistributed Instruction:					
Other Salaries of Instruction	62,852	7,398	70,250	70,250	
Purchased Technical Services	2,600	(2,600)			
General Supplies	43,664	(21,220)	22,444	19,521	2,923
Textbooks	4,500	(4,500)			
Other Objects	2,000	(2,000)			
Total Regular Programs	1,436,673	195,736	1,632,409	1,627,586	4,823
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	131,020	19,720	150,740	150,740	
Other Salaries of Instruction	3,360	(3,240)	120	120	
General Supplies	13,255	(3,187)	10,068	8,370	1,698
Total Learning and/or Language Disabilities	147,635	13,293	160,928	159,230	1,698
Resource Room/Resource Center:					
Salaries of Teachers	47,951	29,248	77,199	77,199	
Total Resource Room/Resource Center	47,951	29,248	77,199	77,199	-
Total Special Education	195,586	42,541	238,127	236,429	1,698
School Sponsored Co-curricular Activities:					
Salaries		4,640	4,640	4,640	
Total School Sponsored Co-curricular Activities	-	4,640	4,640	4,640	-
School Sponsored Athletics:					
Salaries	9,730	(5,601)	4,129	4,129	
Total School Sponsored Athletics	9,730	(5,601)	4,129	4,129	-
Before/After School Programs:					
Salaries of Teachers		2,000	2,000	2,000	
Other Salaries for Instruction	3,895	(3,895)			
Total Before/After School Programs	3,895	(1,895)	2,000	2,000	-
Total Instruction	1,645,884	235,421	1,881,305	1,874,784	6,521
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	28,200	14,534	42,734	42,734	
Total Attendance and Social Work Services	28,200	14,534	42,734	42,734	-
Health Services:					
Salaries	84,600	8,660	93,260	92,760	500
Other Salaries	1,230	(385)	845	845	
Supplies and Materials	500	(173)	327	327	
Total Health Services	86,330	8,102	94,432	93,932	500

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Harriet Tubman

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	\$ 47,198	\$ 4,207	\$ 51,405	\$ 51,405	
Salaries of Secretarial and Clerical Assistants	20,136	1,355	21,491	21,491	
Other Salaries	1,000	(1,000)			
Salaries of Facilitators, Math & Literacy Coaches	161,938	12,035	173,973	173,923	\$ 50
Total Improvement of Instruction Services	230,272	16,597	246,869	246,819	50
Instructional Staff Training Services:					
Purchased Professional – Education Services	2,700	6,800	9,500	9,500	
Total Instructional Staff Training Services	2,700	6,800	9,500	9,500	-
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	150,713	19,335	170,048	170,048	
Salaries of Secretarial and Clerical Assistants	20,136	2,902	23,038	23,038	
Other Purchased Services (400-500 series)	4,396	(522)	3,874	3,874	
Supplies and Materials	1,000	(1,000)			
Other Objects	1,420	(260)	1,160	1,160	
Total Support Services – School Administration	177,665	20,455	198,120	198,120	-
Security					
Salaries	93,870	29,308	123,178	123,178	
Total Security	93,870	29,308	123,178	123,178	-
Student Transportation Services:					
Contracted Services – Transportation (Other than Between Home and School) – Vendors	7,500	(5,289)	2,211	1,811	400
Total Student Transportation Services	7,500	(5,289)	2,211	1,811	400
Unallocated Benefits:					
Health Benefits	498,471		498,471	498,471	
Total Unallocated Benefits	498,471	-	498,471	498,471	-
Total Undistributed Expenditures	1,125,008	90,507	1,215,515	1,214,565	950
Total Expenditures - Current	2,770,892	325,928	3,096,820	3,089,349	7,471
Total Expenditures - School Based	2,770,892	325,928	3,096,820	3,089,349	7,471
Other Financing Sources:					
Transfers In	2,770,892	325,928	3,096,820	3,089,349	7,471
Total Other Financing Sources	2,770,892	325,928	3,096,820	3,089,349	7,471
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
Fund Balances, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: American History High

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 6-8	\$ 272,958	\$ 121,313	\$ 394,271	\$ 394,071	\$ 200
Grades 9-12	1,715,042	222,209	1,937,251	1,926,521	10,730
Undistributed Instruction:					
General Supplies	92,224	(39,525)	52,699	44,782	7,917
Textbooks	24,660	(17,892)	6,768	6,768	
Other Objects	26,197	(21,538)	4,659	3,893	766
Total Regular Programs	2,131,081	264,567	2,395,648	2,376,035	19,613
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	52,869	4,590	57,459	56,959	500
General Supplies	117,548	(100,454)	17,094	13,375	3,719
Textbooks	4,320	(4,320)			
Other Objects	4,000	(2,193)	1,807	942	865
Total Resource Room/Resource Center	178,737	(102,377)	76,360	71,276	5,084
Autism:					
Salaries of Teachers	225,171	20,339	245,510	245,010	500
Other Salaries of Instruction	184,276	23,216	207,492	207,492	
Total Autism	409,447	43,555	453,002	452,502	500
Total Special Education	588,184	(58,822)	529,362	523,778	5,584
School Sponsored Co-curricular Activities:					
Salaries	35,675	(20,150)	15,525	15,525	
Supplies and Materials	1,500	(1,500)			
Total School Sponsored Co-curricular Activities	37,175	(21,650)	15,525	15,525	-
School Sponsored Athletics:					
Salaries	75,374	(27,404)	47,970	47,970	
Purchased Services (300-500 series)	500	(25)	475	75	400
Supplies and Materials	15,856	(2,029)	13,827	11,365	2,462
Other Objects	3,440	(1)	3,439	2,989	450
Total School Sponsored Athletics	95,170	(29,459)	65,711	62,399	3,312
Before/After School Programs:					
Salaries of Teachers	31,265	(6,038)	25,227	25,227	
Total Before/After School Programs	31,265	(6,038)	25,227	25,227	-
Total Instruction	2,882,875	148,598	3,031,473	3,002,964	28,509
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	42,300	(41,512)	788	788	
Total Attendance and Social Work Services	42,300	(41,512)	788	788	-
Health Services:					
Salaries	89,365	8,330	97,695	97,195	500
Other Salaries	1,640	(301)	1,339	1,339	
Supplies and Materials	800	(43)	757	226	531
Total Health Services	91,805	7,986	99,791	98,760	1,031

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: American History High

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Guidance:					
Salaries of Other Professional Staff	\$ 147,257	\$ 14,415	\$ 161,672	\$ 160,172	\$ 1,500
Other Salaries	5,920	331	6,251	6,251	
Supplies and Materials	1,000	(435)	565	565	
Other Objects	1,995	(820)	1,175	295	880
Total Guidance	156,172	13,491	169,663	167,283	2,380
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	134,536	7,022	141,558	141,558	
Salaries of Secretarial and Clerical Assistants	46,377	2,548	48,925	48,925	
Other Objects	3,000	(148)	2,852	2,087	765
Total Improvement of Instruction Services	183,913	9,422	193,335	192,570	765
Educational Media/Library Services:					
Salaries of Other Professional Staff	86,503	17,166	103,669	103,669	
Supplies and Materials	5,884	(1,082)	4,802	4,802	
Total Educational Media/Library Services	92,387	16,084	108,471	108,471	-
Instructional Staff Training Services:					
Purchased Professional –Education Services		15,682	15,682	15,682	
Supplies and Materials	2,175	(2,175)			
Total Instructional Staff Training Services	2,175	13,507	15,682	15,682	-
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	252,466	29,341	281,807	281,807	
Salaries of Secretarial and Clerical Assistants	46,377	7,383	53,760	53,760	
Other Salaries	36,262	32,821	69,083	69,083	
Other Purchased Services (400-500 series)	26,262	(14,913)	11,349	10,403	946
Supplies and Materials	7,619	(1,346)	6,273	6,273	
Other Objects	9,957	(267)	9,690	9,152	538
Total Support Services – School Administration	378,943	53,019	431,962	430,478	1,484
Security					
Salaries	82,417	7,357	89,774	89,774	
General Supplies	700	7,480	8,180	8,180	
Total Security	83,117	14,837	97,954	97,954	-
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	6,506	(2,212)	4,294	963	3,331
Total Student Transportation Services	6,506	(2,212)	4,294	963	3,331
Unallocated Benefits:					
Health Benefits	607,720		607,720	607,720	
Total Unallocated Benefits	607,720	-	607,720	607,720	-
Total Undistributed Expenditures	1,645,038	84,622	1,729,660	1,720,669	8,991
Total Expenditures - Current	4,527,913	233,220	4,761,133	4,723,633	37,500

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: American History High

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Grades 9-12		\$ 35,496	\$ 35,496	\$ 28,256	\$ 7,240
Total Equipment		35,496	35,496	28,256	7,240
Total Expenditures - School Based	\$ 4,527,913	268,716	4,796,629	4,751,889	44,740
Other Financing Sources:					
Transfers In	4,527,913	268,716	4,796,629	4,751,889	44,740
Total Other Financing Sources	4,527,913	268,716	4,796,629	4,751,889	44,740
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
Fund Balances, July 1					
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Blended Resource Fund 15Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Hawkins Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 259,505	\$ (7,197)	\$ 252,308	\$ 251,408	\$ 900
Grades 1- 5	941,631	237,420	1,179,051	1,179,051	
Grades 6-8	729,303	152,871	882,174	881,174	1,000
Undistributed Instruction:					
Other Salaries of Instruction	91,546	9,152	100,698	100,698	
Purchased Technical Services	4,000	(4,000)			
General Supplies	87,940	(45,579)	42,361	38,692	3,669
Textbooks	3,000	(3,000)			
Other Objects	5,079	(3,500)	1,579	1,579	
Total Regular Programs	2,122,004	336,167	2,458,171	2,452,602	5,569
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	381,974	177,802	559,776	559,276	500
Other Salaries of Instruction	5,600	(1,194)	4,406	4,406	
General Supplies	7,000	(309)	6,691	5,710	981
Textbooks	1,200	(1,200)			
Total Resource Room/Resource Center	395,774	175,099	570,873	569,392	1,481
Total Special Education	395,774	175,099	570,873	569,392	1,481
Bilingual Education:					
Salaries of Teachers	683,266	(75,035)	608,231	607,231	1,000
Other Salaries of Instruction	63,339	6,308	69,647	69,647	
General Supplies	16,308	(4,068)	12,240	12,240	
Textbooks	3,000	(3,000)			
Total Bilingual Education	765,913	(75,795)	690,118	689,118	1,000
School Sponsored Co-curricular Activities:					
Salaries	5,982	2,463	8,445	8,445	
Total School Sponsored Co-curricular Activities	5,982	2,463	8,445	8,445	-
School Sponsored Athletics:					
Salaries	11,202	(5,571)	5,631	5,631	
Supplies and Materials	4,000	(4,000)			
Total School Sponsored Athletics	15,202	(9,571)	5,631	5,631	-
Total Instruction	3,304,875	428,363	3,733,238	3,725,188	8,050
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	28,200	2,326	30,526	30,026	500
Supplies and Materials	1,497	(1,000)	497	497	
Total Attendance and Social Work Services	29,697	1,326	31,023	30,523	500
Health Services:					
Salaries	88,148	20,182	108,330	108,330	
Other Salaries	1,476	(155)	1,321	1,321	
Supplies and Materials	2,000	(111)	1,889	1,889	
Total Health Services	91,624	19,916	111,540	111,540	-

Newark Public Schools
Blended Resource Fund 15Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Hawkins Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Guidance:					
Salaries of Other Professional Staff	\$ 59,446	\$ 6,167	\$ 65,613	\$ 64,613	\$ 1,000
Supplies and Materials	2,287	(2,001)	286	286	
Total Guidance	61,733	4,166	65,899	64,899	1,000
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	62,796	36,752	99,548	99,548	
Salaries of Secretarial and Clerical Assistants	22,307	1,424	23,731	23,731	
Other Salaries	2,035	(2,035)			
Salaries of Facilitators, Math & Literacy Coaches	112,531	10,877	123,408	123,408	
Purchased Professional – Education Services	22,000	(22,000)			
Other Objects	5,982	(4,543)	1,439	1,439	
Total Improvement of Instruction Services	227,651	20,475	248,126	248,126	-
Educational Media/Library Services:					
Salaries of Other Professional Staff	91,795	8,365	100,160	99,660	500
Supplies and Materials	4,000	(3,063)	937	937	
Total Educational Media/Library Services	95,795	5,302	101,097	100,597	500
Instructional Staff Training Services:					
Purchased Professional – Education Services	1,000	(1,000)			
Supplies and Materials	5,000	(5,000)			
Total Instructional Staff Training Services	6,000	(6,000)	-	-	-
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	166,311	52,868	219,179	219,179	
Salaries of Secretarial and Clerical Assistants	22,307	3,793	26,100	26,100	
Other Salaries	148,070	15,789	163,859	163,859	
Purchased Professional and Technical Services	559		559		559
Supplies and Materials	6,000	(217)	5,783	5,400	383
Other Objects	8,870	(4,199)	4,671	4,259	412
Total Support Services – School Administration	352,117	68,034	420,151	418,797	1,354
Security					
Salaries	157,558	(900)	156,658	156,658	
General Supplies	2,195	(2,101)	94	94	
Total Security	159,753	(3,001)	156,752	156,752	-
Student Transportation Services:					
Contracted Services – Transportation (Other than Between Home and School) – Vendors	8,152	(2,439)	5,713	3,985	1,728
Total Student Transportation Services	8,152	(2,439)	5,713	3,985	1,728
Unallocated Benefits:					
Health Benefits	829,366		829,366	829,366	
Total Unallocated Benefits	829,366	-	829,366	829,366	-
Total Undistributed Expenditures	1,861,888	107,779	1,969,667	1,964,585	5,082
Total Expenditures - Current	5,166,763	536,142	5,702,905	5,689,773	13,132
Total Expenditures - School Based	5,166,763	536,142	5,702,905	5,689,773	13,132

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Hawkins Street

Other Financing Sources:

Transfers In
Total Other Financing Sources

	Original Budget	Transfers	Final Budget	Expenditures	Variance
	\$ 5,166,763	\$ 536,142	\$ 5,702,905	\$ 5,689,773	\$ 13,132
	5,166,763	536,142	5,702,905	5,689,773	13,132

Excess (Deficiency) of Other Financing Sources
Over (Under) Expenditures and Other Financing (Uses)

Fund Balances, July 1
Fund Balances, June 30

	\$ -	\$ -	\$ -	\$ -	\$ -
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Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Hawthorne Avenue

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 141,053	\$ 7,256	\$ 148,309	\$ 147,409	\$ 900
Grades 1- 5	992,073	100,101	1,092,174	1,089,674	2,500
Grades 6-8	471,695	20,244	491,939	490,439	1,500
Undistributed Instruction:					
Other Salaries of Instruction	61,903	7,310	69,213	69,213	
Other Purchased Services	500	(500)			
General Supplies	69,967	(25,258)	44,709	30,850	13,859
Textbooks	5,000	(5,000)			
Total Regular Programs	1,742,191	104,153	1,846,344	1,827,585	18,759
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers	292,885	(46,555)	246,330	245,830	500
Total Cognitive - Mild	292,885	(46,555)	246,330	245,830	500
Behavioral Disabilities:					
Salaries of Teachers		21,505	21,505	21,505	
Total Behavioral Disabilities	-	21,505	21,505	21,505	-
Autism:					
Salaries of Teachers		29,050	29,050	29,050	
Total Autism	-	29,050	29,050	29,050	-
Total Special Education	292,885	4,000	296,885	296,385	500
School Sponsored Co-curricular Activities:					
Salaries	13,963	(12,548)	1,415	1,415	
Total School Sponsored Co-curricular Activities	13,963	(12,548)	1,415	1,415	-
School Sponsored Athletics:					
Salaries	9,730	(1,472)	8,258	8,258	
Total School Sponsored Athletics	9,730	(1,472)	8,258	8,258	-
Before/After School Programs:					
Salaries of Teachers	5,920	(5,920)			
Total Before/After School Programs	5,920	(5,920)	-	-	
Total Instruction	2,064,689	88,213	2,152,902	2,133,643	19,259
Attendance and Social Work Services:					
Salaries	89,891	8,389	98,280	97,780	500
Salaries of Family Liaisons/Comm Parent Inv. Spe	31,896	(1,352)	30,544	30,544	
Total Attendance and Social Work Services	121,787	7,037	128,824	128,324	500
Health Services:					
Salaries	84,600	16,030	100,630	100,630	
Other Salaries	1,640	(246)	1,394	1,394	
Total Health Services	86,240	15,784	102,024	102,024	-

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Hawthorne Avenue

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Guidance:					
Salaries of Other Professional Staff	\$ 47,951	\$ 50,329	\$ 98,280	\$ 98,280	
Total Guidance	47,951	50,329	98,280	98,280	
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	50,868	5,386	56,254	56,254	
Salaries of Secretarial and Clerical Assistants	40,531	10,357	50,888	50,888	
Total Improvement of Instruction Services	91,399	15,743	107,142	107,142	-
Instructional Staff Training Services:					
Purchased Professional – Education Services	7,500	(7,500)			
Total Instructional Staff Training Services	7,500	(7,500)	-	-	-
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	151,251	14,226	165,477	165,477	
Salaries of Secretarial and Clerical Assistants	40,531	15,613	56,144	56,144	
Other Salaries	3,171	3,615	6,786	6,786	
Other Purchased Services (400-500 series)	3,334	(3,000)	334	334	
Supplies and Materials	3,030	(1,232)	1,798	1,249	\$ 549
Other Objects	2,504	(1,804)	700		700
Total Support Services – School Administration	203,821	27,418	231,239	229,990	1,249
Security					
Salaries	57,020	(679)	56,341	56,341	
Total Security	57,020	(679)	56,341	56,341	-
Student Transportation Services:					
Contracted Services – Transportation (Other than Between Home and School) – Vendors	2,500	(2,500)			
Total Student Transportation Services	2,500	(2,500)	-	-	-
Unallocated Benefits:					
Health Benefits	358,799		358,799	358,799	
Total Unallocated Benefits	358,799	-	358,799	358,799	-
Total Undistributed Expenditures	977,017	105,632	1,082,649	1,080,900	1,749
Total Expenditures - Current	3,041,706	193,845	3,235,551	3,214,543	21,008
Capital Outlay					
Equipment:					
Undistributed Expenditures: School Administration	2,657	(2,657)			
Total Equipment	2,657	(2,657)	-	-	-
Total Expenditures - School Based	3,044,363	191,188	3,235,551	3,214,543	21,008
Other Financing Sources:					
Transfers In	3,044,363	191,188	3,235,551	3,214,543	21,008
Total Other Financing Sources	3,044,363	191,188	3,235,551	3,214,543	21,008
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
Fund Balances, July 1					
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: John F. Kennedy

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 6-8	\$ 103,194	\$ 9,048	\$ 112,242	\$ 112,242	
Grades 9-12	386,086	37,241	423,327	421,827	\$ 1,500
Undistributed Instruction:					
General Supplies	21,969	(11,904)	10,065	9,827	238
Total Regular Programs	511,249	34,385	545,634	543,896	1,738
Instruction - Special Education:					
Multiple Disabilities:					
Salaries of Teachers	747,968	68,431	816,399	812,959	3,440
Other Salaries of Instruction	498,685	18,738	517,423	517,423	
General Supplies	16,288	(181)	16,107	14,654	1,453
Total Multiple Disabilities	1,262,941	86,988	1,349,929	1,345,036	4,893
Autism:					
Salaries of Teachers	544,276	49,605	593,881	591,981	1,900
Other Salaries of Instruction	183,243	21,689	204,932	204,932	
General Supplies	19,687	(571)	19,116	18,945	171
Total Autism	747,206	70,723	817,929	815,858	2,071
Total Special Education	2,010,147	157,711	2,167,858	2,160,894	6,964
School Sponsored Co-curricular Activities:					
Salaries	10,436	(4,201)	6,235	6,235	
Total School Sponsored Co-curricular Activities	10,436	(4,201)	6,235	6,235	-
Before/After School Programs:					
Salaries of Teachers	101,098	(15,839)	85,259	85,259	
Other Salaries for Instruction	66,030	(731)	65,299	65,299	
Total Before/After School Programs	167,128	(16,570)	150,558	150,558	-
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	2,144	(2,144)	-	-	
Total Other Supplemental/At-Risk Programs - Instruction	2,144	(2,144)	-	-	
Total Instruction	2,701,104	169,181	2,870,285	2,861,583	8,702
Attendance and Social Work Services:					
Salaries	91,795	8,547	100,342	99,842	500
Salaries of Family Liaisons/Comm Parent Inv. Spe	31,896	2,631	34,527	34,527	
Total Attendance and Social Work Services	123,691	11,178	134,869	134,369	500
Health Services:					
Salaries	174,922	16,355	191,277	190,527	750
Other Salaries	61,206	(8,671)	52,535	52,535	
Supplies and Materials	2,773	(1,487)	1,286	194	1,092
Total Health Services	238,901	6,197	245,098	243,256	1,842

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: John F. Kennedy

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Guidance:					
Salaries of Other Professional Staff	\$ 95,874	\$ 8,916	\$ 104,790	\$ 104,290	\$ 500
Supplies and Materials	999	(774)	225	105	120
Total Guidance	96,873	8,142	105,015	104,395	620
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	46,823	4,391	51,214	51,214	
Salaries of Secretarial and Clerical Assistants	49,477	1,958	51,435	51,435	
Salaries of Facilitators, Math & Literacy Coaches	72,873	6,397	79,270	79,270	
Supplies and Materials	1,000	(978)	22	10	12
Other Objects	3,000	(2,577)	423	423	
Total Improvement of Instruction Services	173,173	9,191	182,364	182,352	12
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	187,177	14,853	202,030	202,030	
Salaries of Secretarial and Clerical Assistants	49,477	9,669	59,146	59,146	
Other Salaries	84,568	5,356	89,924	89,924	
Other Purchased Services (400-500 series)	16,258	(13,697)	2,561	2,458	103
Supplies and Materials	2,220	(6)	2,214	1,686	528
Other Objects	4,900	(1,158)	3,742	3,740	2
Total Support Services – School Administration	344,600	15,017	359,617	358,984	633
Security					
Salaries	74,690	12,058	86,748	86,748	
General Supplies	1,500	(1,500)			
Total Security	76,190	10,558	86,748	86,748	-
Student Transportation Services:					
Contracted Services – Transportation (Other than Between Home and School) – Vendors	31,155	(26,169)	4,986	450	4,536
Total Student Transportation Services	31,155	(26,169)	4,986	450	4,536
Unallocated Benefits:					
Health Benefits	838,592		838,592	838,592	
Total Unallocated Benefits	838,592	-	838,592	838,592	-
Total Undistributed Expenditures	1,923,175	34,114	1,957,289	1,949,146	8,143
Total Expenditures - Current	4,624,279	203,295	4,827,574	4,810,729	16,845
Total Expenditures - School Based	4,624,279	203,295	4,827,574	4,810,729	16,845
Other Financing Sources:					
Transfers In	4,624,279	203,295	4,827,574	4,810,729	16,845
Total Other Financing Sources	4,624,279	203,295	4,827,574	4,810,729	16,845
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
Fund Balances, July 1					
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Lafayette Street

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 270,744	\$ (51,237)	\$ 219,507	\$ 218,607	\$ 900
Grades 1- 5	1,408,763	308,394	1,717,157	1,716,157	1,000
Grades 6-8	698,382	91,791	790,173	788,173	2,000
Undistributed Instruction:					
Other Salaries of Instruction	153,851	18,198	172,049	172,049	
General Supplies	78,076	(20,786)	57,290	47,596	9,694
Textbooks	34,724	(34,724)			
Other Objects	29,878	(7,377)	22,501	19,648	2,853
Total Regular Programs	2,674,418	304,259	2,978,677	2,962,230	16,447
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	23,976	35,978	59,954	59,954	
General Supplies	5,994	(5,863)	131	131	
Textbooks	2,320	(2,320)			
Total Learning and/or Language Disabilities	32,290	27,795	60,085	60,085	-
Resource Room/Resource Center:					
Salaries of Teachers	460,763	16,966	477,729	476,229	1,500
Textbooks	1,120	(1,120)			
Total Resource Room/Resource Center	461,883	15,846	477,729	476,229	1,500
Total Special Education	494,173	43,641	537,814	536,314	1,500
Bilingual Education:					
Salaries of Teachers	750,191	80,910	831,101	828,601	2,500
Total Bilingual Education	750,191	80,910	831,101	828,601	2,500
School Sponsored Co-curricular Activities:					
Salaries	27,220		27,220	27,220	
Total School Sponsored Co-curricular Activities	27,220	-	27,220	27,220	-
Before/After School Programs:					
Salaries of Teachers	20,826	(8,394)	12,432	12,432	
Total Before/After School Programs	20,826	(8,394)	12,432	12,432	-
Total Instruction	3,966,828	420,416	4,387,244	4,366,797	20,447
Attendance and Social Work Services:					
Salaries	89,891	8,331	98,222	97,722	500
Salaries of Family Liaisons/Comm Parent Inv. Spe	31,896	2,631	34,527	34,527	
Supplies and Materials	500	(26)	474	474	
Total Attendance and Social Work Services	122,287	10,936	133,223	132,723	500
Health Services:					
Salaries	159,800	13,922	173,722	173,722	
Other Salaries	1,640	1,675	3,315	3,315	
Supplies and Materials	3,298	(312)	2,986	2,523	463
Total Health Services	164,738	15,285	180,023	179,560	463

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Lafayette Street

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Guidance:					
Salaries of Other Professional Staff	\$ 66,270	\$ (8,415)	\$ 57,855	\$ 57,355	\$ 500
Supplies and Materials	500		500	500	
Total Guidance	66,770	(8,415)	58,355	57,855	500
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	141,129	12,849	153,978	153,978	
Salaries of Secretarial and Clerical Assistants	56,542	(12,052)	44,490	44,490	
Salaries of Facilitators, Math & Literacy Coaches	206,717	18,143	224,860	224,860	
Other Objects	5,000	(5,000)			
Total Improvement of Instruction Services	409,388	13,940	423,328	423,328	-
Educational Media/Library Services:					
Other Objects	10,000		10,000	10,000	
Total Educational Media/Library Services	10,000	-	10,000	10,000	-
Instructional Staff Training Services:					
Purchased Professional –Education Services	46,200	4,050	50,250	50,250	
Total Instructional Staff Training Services	46,200	4,050	50,250	50,250	-
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	275,220	24,450	299,670	299,670	
Salaries of Secretarial and Clerical Assistants	56,542	(5,196)	51,346	51,346	
Other Salaries	66,270	54,848	121,118	121,118	
Other Purchased Services (400-500 series)	16,347	(3,035)	13,312	6,964	6,348
Supplies and Materials	5,000	(4,208)	792	556	236
Other Objects	7,101	(754)	6,347	2,839	3,508
Total Support Services – School Administration	426,480	66,105	492,585	482,493	10,092
Security					
Salaries	85,664	(5,601)	80,063	80,063	
General Supplies	250	(9)	241	11	230
Total Security	85,914	(5,610)	80,304	80,074	230
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	10,595	1,017	11,612	8,787	2,825
Total Student Transportation Services	10,595	1,017	11,612	8,787	2,825
Unallocated Benefits:					
Health Benefits	1,396,331		1,396,331	1,396,331	
Total Unallocated Benefits	1,396,331	-	1,396,331	1,396,331	-
Total Undistributed Expenditures	2,738,703	97,308	2,836,011	2,821,401	14,610
Total Expenditures - Current	6,705,531	517,724	7,223,255	7,188,198	35,057
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5	5,600	(2,800)	2,800	2,800	
Total Equipment	5,600	(2,800)	2,800	2,800	-
Total Expenditures - School Based	6,711,131	514,924	7,226,055	7,190,998	35,057

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Lafayette Street

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Other Financing Sources:					
Transfers In	\$ 6,711,131	\$ 514,924	\$ 7,226,055	\$ 7,190,998	\$ 35,057
Total Other Financing Sources	6,711,131	514,924	7,226,055	7,190,998	35,057
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
Fund Balances, July 1					
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Blended Resource Fund 15Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Lincoln	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 153,995	\$ 11,778	\$ 165,773	\$ 165,273	\$ 500
Grades 1- 5	1,201,280	89,532	1,290,812	1,288,312	2,500
Grades 6-8	226,693	41,661	268,354	268,354	
Undistributed Instruction:					
Other Salaries of Instruction	44,184	2,026	46,210	46,210	
Other Purchased Services	2,000	(200)	1,800	1,800	
General Supplies	22,598	745	23,343	21,478	1,865
Textbooks	2,000	(1,676)	324		324
Other Objects	2,000	(2,000)			
Total Regular Programs	1,654,750	141,866	1,796,616	1,791,427	5,189
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	143,562	14,068	157,630	156,130	1,500
Other Salaries of Instruction	4,354	(2,000)	2,354	2,354	
General Supplies	4,500	(2,881)	1,619	1,419	200
Textbooks	1,000	(1,000)			
Other Objects	750	(750)			
Total Learning and/or Language Disabilities	154,166	7,437	161,603	159,903	1,700
Resource Room/Resource Center:					
Salaries of Teachers	118,534	73,687	192,221	191,721	500
Other Salaries of Instruction	560	(560)			
General Supplies	2,000	(1,060)	940	940	
Total Resource Room/Resource Center	121,094	72,067	193,161	192,661	500
Total Special Education	275,260	79,504	354,764	352,564	2,200
School Sponsored Co-curricular Activities:					
Salaries	2,621	(926)	1,695	1,695	
Total School Sponsored Co-curricular Activities	2,621	(926)	1,695	1,695	-
School Sponsored Athletics:					
Salaries	9,730	(1,701)	8,029	8,029	
Total School Sponsored Athletics	9,730	(1,701)	8,029	8,029	-
Before/After School Programs:					
Salaries of Teachers	1,140	(1,140)			
Other Salaries for Instruction	10,080	(10,080)			
Total Before/After School Programs	11,220	(11,220)	-	-	-
Total Instruction	1,953,581	207,523	2,161,104	2,153,715	7,389
Attendance and Social Work Services:					
Salaries	89,891	8,265	98,156	97,656	500
Salaries of Family Liaisons/Comm Parent Inv. Spe	39,480	3,254	42,734	42,734	
Supplies and Materials	1,309	(72)	1,237	1,219	18
Total Attendance and Social Work Services	130,680	11,447	142,127	141,609	518

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Lincoln	Original Budget	Transfers	Final Budget	Expenditures	Variance
Health Services:					
Salaries	\$ 93,013	\$ (615)	\$ 92,398	\$ 92,398	
Other Salaries	984	(984)			
Supplies and Materials	600	(62)	538	185	\$ 353
Total Health Services	94,597	(1,661)	92,936	92,583	353
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	41,864	3,846	45,710	45,710	
Salaries of Secretarial and Clerical Assistants	22,307	1,422	23,729	23,729	
Salaries of Facilitators, Math & Literacy Coaches	56,477	4,958	61,435	61,185	250
Other Objects	3,000	(3,000)			
Total Improvement of Instruction Services	123,648	7,226	130,874	130,624	250
Instructional Staff Training Services:					
Supplies and Materials	2,000	(1,918)	82	82	
Total Instructional Staff Training Services	2,000	(1,918)	82	82	-
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	145,379	21,968	167,347	167,347	
Salaries of Secretarial and Clerical Assistants	22,307	3,793	26,100	26,100	
Other Salaries	22,010	24,241	46,251	46,251	
Other Purchased Services (400-500 series)	7,000	(5,019)	1,981	990	991
Supplies and Materials	3,435	(501)	2,934	2,700	234
Other Objects	2,996	(1,456)	1,540	1,540	
Total Support Services – School Administration	203,127	43,026	246,153	244,928	1,225
Security					
Salaries	72,430	(28,548)	43,882	43,882	
Total Security	72,430	(28,548)	43,882	43,882	-
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	3,780	934	4,714	4,114	600
Total Student Transportation Services	3,780	934	4,714	4,114	600
Unallocated Benefits:					
Health Benefits	750,449		750,449	750,449	
Total Unallocated Benefits	750,449	-	750,449	750,449	-
Total Undistributed Expenditures	1,380,711	30,506	1,411,217	1,408,271	2,946
Total Expenditures - Current	3,334,292	238,029	3,572,321	3,561,986	10,335
Total Expenditures - School Based	3,334,292	238,029	3,572,321	3,561,986	10,335
Other Financing Sources:					
Transfers In	3,334,292	238,029	3,572,321	3,561,986	10,335
Total Other Financing Sources	3,334,292	238,029	3,572,321	3,561,986	10,335
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
Fund Balances, July 1					
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Louise A. Spencer	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 47,951	\$ 4,203	\$ 52,154	\$ 52,154	
Grades 1- 5	640,963	422,977	1,063,940	1,062,940	\$ 1,000
Grades 6-8	184,545	20,072	204,617	204,617	
Undistributed Instruction:					
Other Salaries of Instruction	31,411	1,955	33,366	33,366	
General Supplies	21,505	(2,874)	18,631	11,588	7,043
Other Objects	5,720	(4,341)	1,379	1,270	109
Total Regular Programs	932,095	441,992	1,374,087	1,365,935	8,152
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	80,344	7,052	87,396	86,896	500
Total Learning and/or Language Disabilities	80,344	7,052	87,396	86,896	500
Behavioral Disabilities:					
Salaries of Teachers	111,645	9,625	121,270	121,270	
General Supplies	1,389	(1,200)	189	189	
Total Behavioral Disabilities	113,034	8,425	121,459	121,459	-
Multiple Disabilities:					
Salaries of Teachers	148,990	13,078	162,068	161,568	500
Total Multiple Disabilities	148,990	13,078	162,068	161,568	500
Resource Room/Resource Center:					
Salaries of Teachers	95,903	48,282	144,185	144,185	
Total Resource Room/Resource Center	95,903	48,282	144,185	144,185	-
Autism:					
Salaries of Teachers	510,125	44,701	554,826	554,326	500
Other Salaries of Instruction	31,411	3,747	35,158	35,158	
General Supplies	2,202	(1,400)	802	802	
Total Autism	543,738	47,048	590,786	590,286	500
Total Special Education	982,009	123,885	1,105,894	1,104,394	1,500
School Sponsored Co-curricular Activities:					
Salaries	2,741	4,036	6,777	6,777	
Total School Sponsored Co-curricular Activities	2,741	4,036	6,777	6,777	-
School Sponsored Athletics:					
Salaries	9,730	(3,661)	6,069	6,069	
Total School Sponsored Athletics	9,730	(3,661)	6,069	6,069	-
Before/After School Programs:					
Salaries of Teachers	2,000	2,462	4,462	4,462	
Other Salaries for Instruction	5,180	(276)	4,904	4,904	
Total Before/After School Programs	7,180	2,186	9,366	9,366	-
Total Instruction	1,933,755	568,438	2,502,193	2,492,541	9,652
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	56,400	5,608	62,008	62,008	
Supplies and Materials	500	(500)			
Total Attendance and Social Work Services	56,900	5,108	62,008	62,008	-
Health Services:					
Salaries	86,503	7,565	94,068	94,068	
Other Salaries	2,050	(754)	1,296	1,296	
Supplies and Materials	500	(96)	404	92	312
Total Health Services	89,053	6,715	95,768	95,456	312

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Louise A. Spencer	Original Budget	Transfers	Final Budget	Expenditures	Variance
Guidance:					
Salaries of Other Professional Staff	\$ 91,795	\$ 8,556	\$ 100,351	\$ 99,851	\$ 500
Total Guidance	91,795	8,556	100,351	99,851	500
Improvement of Instruction Services:					
Salaries of Facilitators, Math & Literacy Coaches	52,869	(5,393)	47,476	47,386	90
Other Objects	144	(144)			
Total Improvement of Instruction Services	53,013	(5,537)	47,476	47,386	90
Instructional Staff Training Services:					
Other Purchased Services	1,250	(1,250)			
Total Instructional Staff Training Services	1,250	(1,250)	-	-	-
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	103,515	9,599	113,114	113,114	
Other Salaries	117,970	12,153	130,123	130,123	
Other Objects	965	1,535	2,500	2,145	355
Total Support Services – School Administration	222,450	23,287	245,737	245,382	355
Security					
Salaries	71,542	10,503	82,045	82,045	
Total Security	71,542	10,503	82,045	82,045	-
Student Transportation Services:					
Contracted Services – Transportation (Other than Between Home and School) – Vendors	8,907	(7,239)	1,668	604	1,064
Total Student Transportation Services	8,907	(7,239)	1,668	604	1,064
Unallocated Benefits:					
Health Benefits	1,116,210		1,116,210	1,116,210	
Total Unallocated Benefits	1,116,210	-	1,116,210	1,116,210	-
Total Undistributed Expenditures	1,711,120	40,143	1,751,263	1,748,942	2,321
Total Expenditures - Current	3,644,875	608,581	4,253,456	4,241,483	11,973
Total Expenditures - School Based	3,644,875	608,581	4,253,456	4,241,483	11,973
Other Financing Sources:					
Transfers In	3,644,875	608,581	4,253,456	4,241,483	11,973
Total Other Financing Sources	3,644,875	608,581	4,253,456	4,241,483	11,973
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
Fund Balances, July 1					
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Luis Munoz Marin (Broadway)

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 231,302	\$ (9,298)	\$ 222,004	\$ 221,104	\$ 900
Grades 1- 5	1,098,679	167,437	1,266,116	1,261,866	4,250
Grades 6-8	1,125,918	141,050	1,266,968	1,264,518	2,450
Undistributed Instruction:					
Other Salaries of Instruction	91,546	9,834	101,380	101,380	
Other Purchased Services	500		500		500
General Supplies	77,938	15,795	93,733	79,613	14,120
Textbooks	10,000	(10,000)			
Other Objects	6,575	19,019	25,594	20,982	4,612
Total Regular Programs	2,642,458	333,837	2,976,295	2,949,463	26,832
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	243,913	27,854	271,767	270,367	1,400
Other Salaries of Instruction	22,000	(21,480)	520	520	
Total Learning and/or Language Disabilities	265,913	6,374	272,287	270,887	1,400
Behavioral Disabilities:					
Salaries of Teachers	138,209	11,863	150,072	150,072	
Other Salaries of Instruction	122,540	(3,618)	118,922	118,922	
General Supplies	11,000	(5,998)	5,002	2,513	2,489
Total Behavioral Disabilities	271,749	2,247	273,996	271,507	2,489
Multiple Disabilities:					
Salaries of Teachers	185,494	38,483	223,977	222,977	1,000
Total Multiple Disabilities	185,494	38,483	223,977	222,977	1,000
Resource Room/Resource Center:					
Salaries of Teachers	390,013	39,730	429,743	429,243	500
Total Resource Room/Resource Center	390,013	39,730	429,743	429,243	500
Total Special Education	1,113,169	86,834	1,200,003	1,194,614	5,389
Bilingual Education:					
Salaries of Teachers	368,884	30,765	399,649	399,149	500
Other Salaries of Instruction	5,200	37,921	43,121	43,121	
General Supplies	3,750		3,750	3,517	233
Total Bilingual Education	377,834	68,686	446,520	445,787	733
School Sponsored Co-curricular Activities:					
Salaries	7,458	2,324	9,782	9,782	
Total School Sponsored Co-curricular Activities	7,458	2,324	9,782	9,782	-
School Sponsored Athletics:					
Salaries	8,258	(8,258)			
Supplies and Materials	1,000		1,000	1,000	
Total School Sponsored Athletics	9,258	(8,258)	1,000	1,000	-

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Luis Munoz Marin (Broadway)	Original Budget	Transfers	Final Budget	Expenditures	Variance
Before/After School Programs:					
Salaries of Teachers	\$ 231,000	\$ (28,702)	\$ 202,298	\$ 202,298	
Other Salaries for Instruction	12,500	(1,071)	11,429	11,429	
Total Before/After School Programs	243,500	(29,773)	213,727	213,727	
Other Supplemental/At-Risk Programs - Instruction:					
Salaries of Reading Specialists	23,976	75,262	99,238	98,788	\$ 450
Purchased Professional & Technical Services	60,000	(60,000)			
Total Other Supplemental/At-Risk Programs - Instruction	83,976	15,262	99,238	98,788	450
Total Instruction	4,477,653	468,912	4,946,565	4,913,161	33,404
Attendance and Social Work Services:					
Salaries	132,551	(40,901)	91,650	91,650	
Salaries of Family Liaisons/Comm Parent Inv. Spe	39,480	3,255	42,735	42,735	
Other Purchased Services	1,000	(1,000)			
Total Attendance and Social Work Services	173,031	(38,646)	134,385	134,385	-
Health Services:					
Salaries	188,195	17,516	205,711	204,711	1,000
Other Salaries	1,640	1,494	3,134	3,134	
Other Purchased Services	953	(521)	432	432	
Supplies and Materials	500		500	442	58
Total Health Services	191,288	18,489	209,777	208,719	1,058
Guidance:					
Salaries of Other Professional Staff		92,050	92,050	91,550	500
Supplies and Materials	535		535	535	
Total Guidance	535	92,050	92,585	92,085	500
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	126,791	11,694	138,485	138,485	
Salaries of Secretarial and Clerical Assistants	43,167	5,308	48,475	48,475	
Salaries of Facilitators, Math & Literacy Coaches	190,066	16,114	206,180	206,090	90
Other Purchased Services	18,000	(15,820)	2,180	1,860	320
Other Objects	16,378	(13,216)	3,162	460	2,702
Total Improvement of Instruction Services	394,402	4,080	398,482	395,370	3,112
Educational Media/Library Services:					
Salaries of Other Professional Staff	89,891	8,353	98,244	97,744	500
Total Educational Media/Library Services	89,891	8,353	98,244	97,744	500
Instructional Staff Training Services:					
Purchased Professional - Education Services	10,000	(10,000)			
Other Purchased Services	768	(768)			
Other Objects	7,000	(5,368)	1,632	1,011	621
Total Instructional Staff Training Services	17,768	(16,136)	1,632	1,011	621
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	233,440	30,163	263,603	263,603	
Salaries of Secretarial and Clerical Assistants	43,167	11,339	54,506	54,506	
Other Salaries	67,217	9,623	76,840	76,840	
Other Purchased Services (400-500 series)	13,493	(4,305)	9,188	401	8,787
Supplies and Materials	7,000	(2,000)	5,000	3,130	1,870
Other Objects	7,320	2,731	10,051	6,288	3,763
Total Support Services - School Administration	371,637	47,551	419,188	404,768	14,420

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Luis Munoz Marin (Broadway)

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Security					
Salaries	\$ 77,009	\$ (30,194)	\$ 46,815	\$ 46,815	
General Supplies	2,750	(1,050)	1,700	1,691	\$ 9
Total Security	79,759	(31,244)	48,515	48,506	9
Student Transportation Services:					
Contracted Services -Transportation (Other than Between Home and School) - Vendors	14,679	(1,483)	13,196	11,923	1,273
Total Student Transportation Services	14,679	(1,483)	13,196	11,923	1,273
Unallocated Benefits:					
Health Benefits	1,740,844		1,740,844	1,740,844	
Total Unallocated Benefits	1,740,844	-	1,740,844	1,740,844	-
Total Undistributed Expenditures	3,073,834	83,014	3,156,848	3,135,355	21,493
Total Expenditures - Current	7,551,487	551,926	8,103,413	8,048,516	54,897
Total Expenditures - School Based	7,551,487	551,926	8,103,413	8,048,516	54,897
Other Financing Sources:					
Transfers In	7,551,487	551,926	8,103,413	8,048,516	54,897
Total Other Financing Sources	7,551,487	551,926	8,103,413	8,048,516	54,897
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
Fund Balances, July 1					
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Blended Resource Fund 15Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Malcolm X Shabazz High	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 9-12	\$ 2,533,907	\$ 586,599	\$ 3,120,506	\$ 3,116,206	\$ 4,300
Undistributed Instruction:					
General Supplies	84,783	(4,023)	80,760	71,300	9,460
Textbooks	35,649	(8,773)	26,876	23,026	3,850
Total Regular Programs	2,654,339	573,803	3,228,142	3,210,532	17,610
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	464,658	6,606	471,264	468,514	2,750
General Supplies	5,500	(4,579)	921	921	
Total Learning and/or Language Disabilities	470,158	2,027	472,185	469,435	2,750
Behavioral Disabilities:					
Salaries of Teachers	98,977	12,391	111,368	111,368	
Other Salaries of Instruction	29,809	3,438	33,247	33,247	
Total Behavioral Disabilities	128,786	15,829	144,615	144,615	-
Resource Room/Resource Center:					
Salaries of Teachers	485,442	99,785	585,227	582,277	2,950
Total Resource Room/Resource Center	485,442	99,785	585,227	582,277	2,950
Total Special Education	1,084,386	117,641	1,202,027	1,196,327	5,700
School Sponsored Co-curricular Activities:					
Salaries	44,894	1,979	46,873	46,873	
Supplies and Materials	2,500	(2,500)			
Total School Sponsored Co-curricular Activities	47,394	(521)	46,873	46,873	-
School Sponsored Athletics:					
Salaries	206,936	7,643	214,579	214,579	
Supplies and Materials	46,775	(7,870)	38,905	38,750	155
Other Objects	23,750		23,750	23,750	
Total School Sponsored Athletics	277,461	(227)	277,234	277,079	155
Before/After School Programs:					
Salaries of Teachers	50,061	(19,213)	30,848	30,848	
Total Before/After School Programs	50,061	(19,213)	30,848	30,848	-
Total Instruction	4,113,641	671,483	4,785,124	4,761,659	23,465
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	39,480	3,237	42,717	42,717	
Supplies and Materials	750	(750)			
Total Attendance and Social Work Services	40,230	2,487	42,717	42,717	-
Health Services:					
Salaries	88,148	7,737	95,885	95,885	
Other Salaries	1,640	(1,640)			
Supplies and Materials	1,000	(841)	159		159
Total Health Services	90,788	5,256	96,044	95,885	159

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Malcolm X Shabazz High

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Guidance:					
Salaries of Other Professional Staff	\$ 234,310	\$ 22,492	\$ 256,802	\$ 254,802	\$ 2,000
Other Salaries	180,041	9,074	189,115	188,615	500
Supplies and Materials	1,832	(1,390)	442	442	
Total Guidance	416,183	30,176	446,359	443,859	2,500
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	257,608	(54,853)	202,755	202,755	
Salaries of Other Professional Staff		111,166	111,166	111,166	
Salaries of Secretarial and Clerical Assistants	86,222	14,889	101,111	101,111	
Other Salaries	87,461	8,177	95,638	95,138	500
Other Objects	5,000	(390)	4,610	4,310	300
Total Improvement of Instruction Services	436,291	78,989	515,280	514,480	800
Educational Media/Library Services:					
Salaries of Other Professional Staff	54,197	5,757	59,954	58,204	1,750
Purchased Professional and Technical Services	1,030	(1,030)			
Supplies and Materials	5,630	(699)	4,931	4,912	19
Total Educational Media/Library Services	60,857	4,028	64,885	63,116	1,769
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	310,932	37,174	348,106	348,106	
Salaries of Secretarial and Clerical Assistants	86,222	24,776	110,998	110,998	
Other Salaries	228,578	19,286	247,864	247,864	
Other Purchased Services (400-500 series)	23,290	5,968	29,258	27,484	1,774
Supplies and Materials	7,269	(1,171)	6,098	4,541	1,557
Other Objects	21,306	(2,745)	18,561	7,606	10,955
Total Support Services – School Administration	677,597	83,288	760,885	746,599	14,286
Security					
Salaries	223,140	(16,265)	206,875	206,875	
General Supplies	4,060	(3,604)	456	180	276
Total Security	227,200	(19,869)	207,331	207,055	276
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	16,244	(7,331)	8,913	4,062	4,851
Total Student Transportation Services	16,244	(7,331)	8,913	4,062	4,851
Unallocated Benefits:					
Health Benefits	2,166,463		2,166,463	2,166,463	
Total Unallocated Benefits	2,166,463	-	2,166,463	2,166,463	-
Total Undistributed Expenditures	4,131,853	177,024	4,308,877	4,284,236	24,641
Total Expenditures - Current	8,245,494	848,507	9,094,001	9,045,895	48,106
Capital Outlay					
Equipment:					
Undistributed Expenditures:					
School Administration	22,976	(20,801)	2,175		2,175
Total Equipment	22,976	(20,801)	2,175	-	2,175
Total Expenditures - School Based	8,268,470	827,706	9,096,176	9,045,895	50,281

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Malcolm X Shabazz High

	<u>Original Budget</u>	<u>Transfers</u>	<u>Final Budget</u>	<u>Expenditures</u>	<u>Variance</u>
Other Financing Sources:					
Transfers In	\$ 8,268,470	\$ 827,706	\$ 9,096,176	\$ 9,045,895	\$ 50,281
Total Other Financing Sources	<u>8,268,470</u>	<u>827,706</u>	<u>9,096,176</u>	<u>9,045,895</u>	<u>50,281</u>
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
Fund Balances, July 1					
Fund Balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Newark Public Schools
Blended Resource Fund 15
Schedule of Blended Expenditures
Budget and Actual
Year ended June 30, 2016

School: McKinley	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 107,101	\$ 89,522	\$ 196,623	\$ 196,623	
Grades 1- 5	1,371,030	197,159	1,568,189	1,567,689	\$ 500
Grades 6-8	776,393	24,865	801,258	798,858	2,400
Undistributed Instruction:					
Other Salaries of Instruction	91,546	9,672	101,218	101,218	
General Supplies	56,951	(35,353)	21,598	18,754	2,844
Textbooks	20,000	(20,000)			
Other Objects		2,178	2,178	484	1,694
Total Regular Programs	2,423,021	268,043	2,691,064	2,683,626	7,438
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	577,502	38,616	616,118	614,718	1,400
Other Salaries of Instruction	8,000	(8,000)			
General Supplies	10,000	(2,001)	7,999	7,999	
Total Learning and/or Language Disabilities	595,502	28,615	624,117	622,717	1,400
Resource Room/Resource Center:					
Salaries of Teachers	608,799	58,543	667,342	665,642	1,700
Other Salaries of Instruction	8,400	14,753	23,153	23,153	
General Supplies	3,000		3,000	3,000	
Total Resource Room/Resource Center	620,199	73,296	693,495	691,795	1,700
Autism:					
Salaries of Teachers	335,961	92,092	428,053	425,653	2,400
Other Salaries of Instruction	73,222	(2,907)	70,315	70,315	
General Supplies	15,000	(5,726)	9,274	8,454	820
Total Autism	424,183	83,459	507,642	504,422	3,220
Total Special Education	1,639,884	185,370	1,825,254	1,818,934	6,320
Bilingual Education:					
Salaries of Teachers	183,923	17,092	201,015	200,215	800
Other Salaries of Instruction	4,800	2,627	7,427	7,427	
General Supplies	3,000	(1,255)	1,745	1,745	
Total Bilingual Education	191,723	18,464	210,187	209,387	800
School Sponsored Co-curricular Activities:					
Salaries	11,986	954	12,940	12,940	
Total School Sponsored Co-curricular Activities	11,986	954	12,940	12,940	-
School Sponsored Athletics:					
Salaries	13,859	(13,859)			
Total School Sponsored Athletics	13,859	(13,859)	-	-	-
Before/After School Programs:					
Salaries of Teachers	53,280	(42,470)	10,810	10,810	
Total Before/After School Programs	53,280	(42,470)	10,810	10,810	-
Other Supplemental/At-Risk Programs - Instruction:					
Salaries of Reading Specialists	94,558	8,799	103,357	102,857	500
Total Other Supplemental/At-Risk Programs - Instruction	94,558	8,799	103,357	102,857	500
Total Instruction	4,428,311	425,301	4,853,612	4,838,554	15,058
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	32,449	2,676	35,125	35,125	
Total Attendance and Social Work Services	32,449	2,676	35,125	35,125	-

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: McKinley	Original Budget	Transfers	Final Budget	Expenditures	Variance
Health Services:					
Salaries	\$ 183,331	\$ 17,026	\$ 200,357	\$ 199,357	\$ 1,000
Other Salaries	2,132	(785)	1,347	1,347	
Supplies and Materials	873	(663)	210	210	
Total Health Services	186,336	15,578	201,914	200,914	1,000
Guidance:					
Salaries of Other Professional Staff	80,863	7,076	87,939	87,939	
Total Guidance	80,863	7,076	87,939	87,939	-
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	105,608	(32,376)	73,232	73,232	
Salaries of Secretarial and Clerical Assistants	70,165	3,863	74,028	74,028	
Salaries of Facilitators, Math & Literacy Coaches	154,888	72,287	227,175	227,175	
Other Objects	7,618	(3,663)	3,955	2,440	1,515
Total Improvement of Instruction Services	338,279	40,111	378,390	376,875	1,515
Instructional Staff Training Services:					
Purchased Professional - Education Services	75,000	(75,000)			
Total Instructional Staff Training Services	75,000	(75,000)	-	-	-
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	234,534	(18,315)	216,219	216,219	
Salaries of Secretarial and Clerical Assistants	70,165	12,131	82,296	82,296	
Other Salaries	68,118	55,704	123,822	123,622	200
Other Purchased Services (400-500 series)	14,598	(3,211)	11,387	11,387	
Supplies and Materials	6,629	3,618	10,247	8,096	2,151
Other Objects	8,431	(2,970)	5,461		5,461
Total Support Services - School Administration	402,475	46,957	449,432	441,620	7,812
Security					
Salaries	77,008	11,995	89,003	89,003	
General Supplies		3,143	3,143		3,143
Total Security	77,008	15,138	92,146	89,003	3,143
Student Transportation Services:					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	3,121	(689)	2,432	2,432	
Total Student Transportation Services	3,121	(689)	2,432	2,432	-
Unallocated Benefits:					
Health Benefits	1,369,647	15,000	1,384,647	1,384,647	
Total Unallocated Benefits	1,369,647	15,000	1,384,647	1,384,647	-
Total Undistributed Expenditures	2,565,178	66,847	2,632,025	2,618,555	13,470
Total Expenditures - Current	6,993,489	492,148	7,485,637	7,457,109	28,528
Capital Outlay					
Equipment:					
Undistributed Expenditures:					
Security	8,143	(8,143)			
Total Equipment	8,143	(8,143)	-	-	-
Total Expenditures - School Based	7,001,632	484,005	7,485,637	7,457,109	28,528
Other Financing Sources:					
Transfers In	7,001,632	484,005	7,485,637	7,457,109	28,528
Total Other Financing Sources	7,001,632	484,005	7,485,637	7,457,109	28,528
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)					
Fund Balances, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Miller Street

Expenditures

Current:

Instruction - regular programs:

Salaries of Teachers:

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Kindergarten	\$ 125,740	\$ 6,360	\$ 132,100	\$ 132,100	
Grades 1- 5	723,245	209,442	932,687	930,887	\$ 1,800
Grades 6-8	599,644	134,583	734,227	732,477	1,750

Undistributed Instruction:

Other Salaries of Instruction	44,451	(8,529)	35,922	35,922	
General Supplies	30,641	(16,248)	14,393	12,360	2,033
Textbooks	3,000	(3,000)			
Other Objects	6,082	(166)	5,916		5,916

Total Regular Programs 1,532,803 322,442 1,855,245 1,843,746 11,499

Learning and/or Language Disabilities:

Salaries of Teachers	537,162	(31,706)	505,456	503,956	1,500
Total Learning and/or Language Disabilities	537,162	(31,706)	505,456	503,956	1,500

Resource Room/Resource Center:

Salaries of Teachers	155,489	8,438	163,927	162,927	1,000
Other Salaries of Instruction	2,000	7,236	9,236	9,236	
Textbooks	400	(400)			
Total Resource Room/Resource Center	157,889	15,274	173,163	172,163	1,000

Total Special Education 695,051 (16,432) 678,619 676,119 2,500

Bilingual Education:

Salaries of Teachers	601,131	(52,322)	548,809	547,809	1,000
Other Salaries of Instruction	35,144	(17,015)	18,129	18,129	
Textbooks	400	(400)			
Total Bilingual Education	636,675	(69,737)	566,938	565,938	1,000

School Sponsored Co-curricular Activities:

Salaries	9,246	(5,144)	4,102	4,102	
Total School Sponsored Co-curricular Activities	9,246	(5,144)	4,102	4,102	-

School Sponsored Athletics:

Salaries	8,258		8,258	8,258	
Supplies and Materials	1,000	(1,000)			
Total School Sponsored Athletics	9,258	(1,000)	8,258	8,258	-

Before/After School Programs:

Salaries of Teachers	23,766	(8,398)	15,368	15,368	
Other Salaries for Instruction	3,060	(1,246)	1,814	1,814	
Total Before/After School Programs	26,826	(9,644)	17,182	17,182	-

Total Instruction 2,909,859 220,485 3,130,344 3,115,345 14,999

Attendance and Social Work Services:

Salaries of Family Liaisons/Comm Parent Inv. Spe	32,449	2,676	35,125	35,125	
Total Attendance and Social Work Services	32,449	2,676	35,125	35,125	-

Health Services:

Salaries	87,461	8,177	95,638	95,138	500
Other Salaries	1,476	(266)	1,210	1,210	
Total Health Services	88,937	7,911	96,848	96,348	500

Guidance:

Salaries of Other Professional Staff	84,623	20,167	104,790	104,790	
Total Guidance	84,623	20,167	104,790	104,790	-

Improvement of Instruction Services:

Salaries of Supervisors of Instruction	20,932	23,035	43,967	43,967	
Salaries of Secretarial and Clerical Assistants	47,046	411	47,457	47,457	
Salaries of Facilitators, Math & Literacy Coaches	142,171	52,158	194,329	194,329	
Other Objects	4,750	(1,735)	3,015	2,258	757
Total Improvement of Instruction Services	214,899	73,869	288,768	288,011	757

Newark Public Schools
Blended Resource Fund 15
Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Miller Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Instructional Staff Training Services:					
Purchased Professional - Education Services	\$ 1,000	\$ 1,983	\$ 2,983	\$ 2,983	
Total Instructional Staff Training Services	1,000	1,983	2,983	2,983	-
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	140,923	33,602	174,525	174,525	
Salaries of Secretarial and Clerical Assistants	47,046	6,486	53,532	53,532	
Other Salaries	2,250	(2,250)			
Other Purchased Services (400-500 series)	6,700	2,715	9,415	7,370	\$ 2,045
Supplies and Materials	2,000	(786)	1,214	1,214	
Other Objects	4,000	(1,040)	2,960	2,960	
Total Support Services - School Administration	202,919	38,727	241,646	239,601	2,045
Security					
Salaries	144,304	(35,795)	108,509	108,509	
General Supplies	4,000	(517)	3,483	3,483	
Total Security	148,304	(36,312)	111,992	111,992	-
Student Transportation Services:					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	8,781	(5,479)	3,302		3,302
Total Student Transportation Services	8,781	(5,479)	3,302	-	3,302
Unallocated Benefits:					
Health Benefits	799,712		799,712	799,712	
Total Unallocated Benefits	799,712	-	799,712	799,712	-
Total Undistributed Expenditures	1,581,624	103,542	1,685,166	1,678,562	6,604
Total Expenditures - Current	4,491,483	324,027	4,815,510	4,793,907	21,603
Capital Outlay					
Equipment:					
Undistributed Expenditures:					
Non-Instructional Equipment	34,000	(34,000)			
Total Equipment	34,000	(34,000)	-	-	-
Total Expenditures - School Based	4,525,483	290,027	4,815,510	4,793,907	21,603
Other Financing Sources:					
Transfers In	4,525,483	290,027	4,815,510	4,793,907	21,603
Total Other Financing Sources	4,525,483	290,027	4,815,510	4,793,907	21,603
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
Fund Balances, July 1					
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Mount Vernon

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 293,145	\$ 33,910	\$ 327,055	\$ 327,055	
Grades 1- 5	1,609,500	284,469	1,893,969	1,888,669	\$ 5,300
Grades 6-8	895,958	105,949	1,001,907	999,607	2,300
Undistributed Instruction:					
Other Salaries of Instruction	143,438	25,388	168,826	168,826	
General Supplies	48,405	9,566	57,971	36,143	21,828
Textbooks	6,000	(2,101)	3,899	1,399	2,500
Other Objects	5,343	(2,700)	2,643	2,643	
Total Regular Programs	3,001,789	454,481	3,456,270	3,424,342	31,928
Instruction - Special Education:					
Learning and/or Language Disabilities:					
General Supplies	350	(350)			
Textbooks	400	(400)			
Total Learning and/or Language Disabilities	750	(750)	-	-	-
Resource Room/Resource Center:					
Salaries of Teachers	223,905	21,137	245,042	243,542	1,500
General Supplies	1,000	(5)	995	247	748
Textbooks	300	(300)			
Total Resource Room/Resource Center	225,205	20,832	246,037	243,789	2,248
Total Special Education	225,955	20,082	246,037	243,789	2,248
Bilingual Education:					
Salaries of Teachers	510,024	(16,757)	493,267	492,767	500
Other Salaries of Instruction	31,426	3,699	35,125	35,125	
General Supplies	700	(90)	610	610	
Textbooks	600	(600)			
Total Bilingual Education	542,750	(13,748)	529,002	528,502	500
School Sponsored Co-curricular Activities:					
Salaries	16,110	5,313	21,423	21,423	
Total School Sponsored Co-curricular Activities	16,110	5,313	21,423	21,423	-
School Sponsored Athletics:					
Salaries	8,258	(8,258)			
Total School Sponsored Athletics	8,258	(8,258)	-	-	-
Before/After School Programs:					
Salaries of Teachers	1,295	(295)	1,000	1,000	
Total Before/After School Programs	1,295	(295)	1,000	1,000	-
Total Instruction	3,796,157	457,575	4,253,732	4,219,056	34,676
Attendance and Social Work Services:					
Salaries	92,807	9,896	102,703	100,953	1,750
Salaries of Family Liaisons/Comm Parent Inv. Spe	32,610	2,688	35,298	35,298	
Total Attendance and Social Work Services	125,417	12,584	138,001	136,251	1,750
Health Services:					
Salaries	94,558	10,216	104,774	104,274	500
Other Salaries	2,132	(2,132)			
Supplies and Materials	209	(209)			
Total Health Services	96,899	7,875	104,774	104,274	500
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	57,458	4,385	61,843	61,843	
Salaries of Secretarial and Clerical Assistants	46,388	2,778	49,166	49,166	
Purchased Professional -Education Services	4,662	(4,662)			
Total Improvement of Instruction Services	108,508	2,501	111,009	111,009	-

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Mount Vernon	Original Budget	Transfers	Final Budget	Expenditures	Variance
Instructional Staff Training Services:					
Purchased Professional - Education Services	\$ 4,722	\$ (4,642)	\$ 80	\$ 80	
Total Instructional Staff Training Services	4,722	(4,642)	80	80	-
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	186,421	16,588	203,009	203,009	
Salaries of Secretarial and Clerical Assistants	46,388	7,783	54,171	54,171	
Other Salaries	1,928	(647)	1,281	1,281	
Purchased Professional and Technical Services	3,000	(3,000)			
Other Purchased Services (400-500 series)	826	4,431	5,257		\$ 5,257
Supplies and Materials	1,185	(101)	1,084	912	172
Other Objects	1,000	(125)	875	875	
Total Support Services - School Administration	240,748	24,929	265,677	260,248	5,429
Security					
Salaries	130,857	(15,845)	115,012	115,012	
General Supplies	500	(500)			
Total Security	131,357	(16,345)	115,012	115,012	-
Student Transportation Services:					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	7,518	(7,518)			
Total Student Transportation Services	7,518	(7,518)	-	-	-
Unallocated Benefits:					
Health Benefits	1,155,448		1,155,448	1,155,448	
Total Unallocated Benefits	1,155,448	-	1,155,448	1,155,448	-
Total Undistributed Expenditures	1,870,617	19,384	1,890,001	1,882,322	7,679
Total Expenditures - Current	5,666,774	476,959	6,143,733	6,101,378	42,355
Total Expenditures - School Based	5,666,774	476,959	6,143,733	6,101,378	42,355
Other Financing Sources:					
Transfers In	5,666,774	476,959	6,143,733	6,101,378	42,355
Total Other Financing Sources	5,666,774	476,959	6,143,733	6,101,378	42,355
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
Fund Balances, July 1					
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Newark Bridges High

Expenditures

Current:

Student Transportation Services:

Contracted Services -Transportation (Other than
Between Home and School) - Vendors

Total Student Transportation Services

	Original Budget	Transfers	Final Budget	Expenditures	Variance
	\$ 1,905	\$ (1,905)			
	1,905	(1,905)	-	-	-
	1,905	(1,905)	-	-	-
	1,905	(1,905)	-	-	-
	1,905	(1,905)	-	-	-
	1,905	(1,905)	-	-	-
	1,905	(1,905)	-	-	-

Total Undistributed Expenditures

Total Expenditures - Current

Total Expenditures - School Based

Other Financing Sources:

Transfers In

Total Other Financing Sources

Excess (Deficiency) of Other Financing Sources

Over (Under) Expenditures and Other Financing (Uses)

Fund Balances, July 1

Fund Balances, June 30

	\$ -	\$ -	\$ -	\$ -	\$ -
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Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Newark Early College High

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 6-8	\$ 2,536,653	\$ 345,382	\$ 2,882,035	\$ 2,876,755	\$ 5,280
Undistributed Instruction:					
Purchased Technical Services		7,474	7,474	7,474	
General Supplies	27,931	(10,198)	17,733	13,744	3,989
Textbooks	29,750	(10,055)	19,695	19,695	
Other Objects	6,101	(5,000)	1,101	1,101	
Total Regular Programs	2,600,435	327,603	2,928,038	2,918,769	9,269
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	188,997	65,507	254,504	253,754	750
Total Resource Room/Resource Center	188,997	65,507	254,504	253,754	750
Total Special Education	188,997	65,507	254,504	253,754	750
School Sponsored Co-curricular Activities:					
Salaries	19,585		19,585	19,585	
Total School Sponsored Co-curricular Activities	19,585	-	19,585	19,585	-
School Sponsored Athletics:					
Salaries	70,030	(70,030)			
Total School Sponsored Athletics	70,030	(70,030)	-	-	-
Before/After School Programs:					
Salaries of Teachers	20,543	(20,543)			
Total Before/After School Programs	20,543	(20,543)	-	-	-
Total Instruction	2,899,590	302,537	3,202,127	3,192,108	10,019
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	39,480	3,254	42,734	42,734	
Total Attendance and Social Work Services	39,480	3,254	42,734	42,734	-
Health Services:					
Salaries	88,148	5,283	93,431	93,431	
Total Health Services	88,148	5,283	93,431	93,431	-
Guidance:					
Salaries of Other Professional Staff	79,923	11,515	91,438	91,438	
Other Salaries	80,376	82,498	162,874	162,874	
Total Guidance	160,299	94,013	254,312	254,312	-
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	99,751	48,545	148,296	148,296	
Salaries of Secretarial and Clerical Assistants	24,081	1,530	25,611	25,611	
Salaries of Facilitators, Math & Literacy Coaches	89,625	12,582	102,207	102,207	
Other Objects	3,270	(2,670)	600	600	
Total Improvement of Instruction Services	216,727	59,987	276,714	276,714	-
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	212,661	68,914	281,575	281,575	
Salaries of Secretarial and Clerical Assistants	24,081	3,991	28,072	28,072	
Other Salaries	259,538	(46,822)	212,716	212,716	
Other Purchased Services (400-500 series)	23,507		23,507	22,793	714
Supplies and Materials	2,500	(41)	2,459	2,259	200
Other Objects	1,500	(900)	600	600	
Total Support Services - School Administration	523,787	25,142	548,929	548,015	914
Security					
Salaries	219,494	30,210	249,704	249,704	
Total Security	219,494	30,210	249,704	249,704	-

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Newark Early College High	Original Budget	Transfers	Final Budget	Expenditures	Variance
Student Transportation Services:					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	\$ 5,000	\$ (4,586)	\$ 414	\$ 414	
Total Student Transportation Services	5,000	(4,586)	414	414	-
Unallocated Benefits:					
Health Benefits	1,752,747		1,752,747	1,752,747	
Total Unallocated Benefits	1,752,747	-	1,752,747	1,752,747	-
Total Undistributed Expenditures	3,005,682	213,303	3,218,985	3,218,071	\$ 914
Total Expenditures - Current	5,905,272	515,840	6,421,112	6,410,179	10,933
Total Expenditures - School Based	5,905,272	515,840	6,421,112	6,410,179	10,933
Other Financing Sources:					
Transfers In	5,905,272	515,840	6,421,112	6,410,179	10,933
Total Other Financing Sources	5,905,272	515,840	6,421,112	6,410,179	10,933
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
Fund Balances, July 1					
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Blended Resource Fund 15Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Newark Leadership Academy	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 9-12	\$ 758,311	\$ 94,379	\$ 852,690	\$ 852,690	
Undistributed Instruction:					
General Supplies	86,530	(11,997)	74,533	70,776	\$ 3,757
Other Objects	1,000	(502)	498	371	127
Total Regular Programs	845,841	81,880	927,721	923,837	3,884
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	167,829	160,961	328,790	328,690	100
General Supplies	733	(733)			
Total Resource Room/Resource Center	168,562	160,228	328,790	328,690	100
Total Special Education	168,562	160,228	328,790	328,690	100
School Sponsored Co-curricular Activities:					
Salaries	19,049	(10,714)	8,335	8,335	
Total School Sponsored Co-curricular Activities	19,049	(10,714)	8,335	8,335	-
Before/After School Programs:					
Salaries of Teachers	13,320	164,314	177,634	177,634	
Total Before/After School Programs	13,320	164,314	177,634	177,634	-
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	535,082	(5,082)	530,000	504,500	25,500
Total Other Supplemental/At-Risk Programs - Instruction	535,082	(5,082)	530,000	504,500	25,500
Total Instruction	1,581,854	390,626	1,972,480	1,942,996	29,484
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	51,982	(51,982)			
Total Attendance and Social Work Services	51,982	(51,982)	-	-	-
Health Services:					
Salaries	44,074	4,924	48,998	48,998	
Supplies and Materials	1,058	(1,000)	58	58	
Total Health Services	45,132	3,924	49,056	49,056	-
Guidance:					
Salaries of Other Professional Staff	63,694	(1,424)	62,270	61,770	500
Other Salaries		3,124	3,124	2,624	500
Supplies and Materials	3,118	(3,000)	118	118	
Total Guidance	66,812	(1,300)	65,512	64,512	1,000
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	88,926	(6,101)	82,825	82,825	
Salaries of Secretarial and Clerical Assistants	8,989	11,813	20,802	20,802	
Salaries of Facilitators, Math & Literacy Coaches	47,951	(47,951)			
Total Improvement of Instruction Services	145,866	(42,239)	103,627	103,627	-
Instructional Staff Training Services:					
Purchased Professional - Education Services	12,500	(10,506)	1,994	1,500	494
Supplies and Materials	5,138	(1,540)	3,598	3,598	
Total Instructional Staff Training Services	17,638	(12,046)	5,592	5,098	494
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	201,836	11,767	213,603	213,603	
Salaries of Secretarial and Clerical Assistants	8,988	14,390	23,378	23,378	
Other Salaries	70,270	25,162	95,432	95,432	
Supplies and Materials	5,775	(1,562)	4,213	4,213	
Other Objects	15,200	(5,391)	9,809	9,325	484
Total Support Services - School Administration	302,069	44,366	346,435	345,951	484

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Newark Leadership Academy	Original Budget	Transfers	Final Budget	Expenditures	Variance
Security					
Salaries	\$ 127,481	\$ 17,955	\$ 145,436	\$ 145,436	
Total Security	127,481	17,955	145,436	145,436	-
Student Transportation Services:					
Contracted Services --Transportation (Other than Between Home and School) -- Vendors	14,094	(12,199)	1,895	1,895	
Total Student Transportation Services	14,094	(12,199)	1,895	1,895	-
Unallocated Benefits:					
Health Benefits	247,728		247,728	247,728	
Total Unallocated Benefits	247,728	-	247,728	247,728	-
Total Undistributed Expenditures	1,018,802	(53,521)	965,281	963,303	\$ 1,978
Total Expenditures - Current	2,600,656	337,105	2,937,761	2,906,299	31,462
Capital Outlay					
Equipment:					
Undistributed Expenditures:					
School Administration	1,487		1,487	1,487	
Total Equipment	1,487	-	1,487	1,487	-
Total Expenditures - School Based	2,602,143	337,105	2,939,248	2,907,786	31,462
Other Financing Sources:					
Transfers In	2,602,143	337,105	2,939,248	2,907,786	31,462
Total Other Financing Sources	2,602,143	337,105	2,939,248	2,907,786	31,462
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
Fund Balances, July 1					
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Blended Resource Fund 15Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Newark Vocational High	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 9-12	\$ 1,288,852	\$ 322,686	\$ 1,611,538	\$ 1,609,138	\$ 2,400
Undistributed Instruction:					
General Supplies	22,825	(18,456)	4,369	170	4,199
Textbooks	10,972	(10,972)			
Total Regular Programs	1,322,649	293,258	1,615,907	1,609,308	6,599
Instruction - Special Education:					
Learning and/or Language Disabilities:					
General Supplies	2,930		2,930	2,930	
Total Learning and/or Language Disabilities	2,930	-	2,930	2,930	-
Behavioral Disabilities:					
Salaries of Teachers	78,926	(5,405)	73,521	73,521	
Total Behavioral Disabilities	78,926	(5,405)	73,521	73,521	-
Resource Room/Resource Center:					
Salaries of Teachers	467,120	301	467,421	465,921	1,500
Total Resource Room/Resource Center	467,120	301	467,421	465,921	1,500
Total Special Education	548,976	(5,104)	543,872	542,372	1,500
School Sponsored Co-curricular Activities:					
Salaries	28,913	(8,526)	20,387	20,387	
Total School Sponsored Co-curricular Activities	28,913	(8,526)	20,387	20,387	-
School Sponsored Athletics:					
Salaries	79,942	114,709	194,651	194,651	
Purchased Services (300-500 series)	5,912	(5,000)	912		912
Supplies and Materials	5,000	7,161	12,161	12,161	
Other Objects	3,029	5,771	8,800	8,800	
Total School Sponsored Athletics	93,883	122,641	216,524	215,612	912
Before/After School Programs:					
Salaries of Teachers	60,899	(10,216)	50,683	50,683	
Total Before/After School Programs	60,899	(10,216)	50,683	50,683	-
Total Instruction	2,055,320	392,053	2,447,373	2,438,362	9,011
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	61,664	19,091	80,755	80,755	
Total Attendance and Social Work Services	61,664	19,091	80,755	80,755	-
Health Services:					
Other Salaries	1,400	117	1,517	1,517	
Supplies and Materials	2,903	(1,692)	1,211	1,211	
Total Health Services	4,303	(1,575)	2,728	2,728	-
Guidance:					
Salaries of Other Professional Staff	130,787	(39,044)	91,743	90,243	1,500
Other Salaries	25,376	60,592	85,968	84,968	1,000
Total Guidance	156,163	21,548	177,711	175,211	2,500
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	130,360	51,203	181,563	181,563	
Salaries of Facilitators, Math & Literacy Coaches	183,065	13,870	196,935	196,785	150
Other Objects	3,000	(1,862)	1,138	1,138	
Total Improvement of Instruction Services	316,425	63,211	379,636	379,486	150
Educational Media/Library Services:					
Supplies and Materials	3,230	(240)	2,990	2,990	
Total Educational Media/Library Services	3,230	(240)	2,990	2,990	-

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Newark Vocational High

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Instructional Staff Training Services:					
Purchased Professional – Education Services		\$ 9,950	\$ 9,950	\$ 9,950	
Total Instructional Staff Training Services	-	9,950	9,950	9,950	-
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	\$ 130,360	51,203	181,563	181,563	
Other Salaries	163,453	(50,773)	112,680	112,680	
Other Purchased Services (400-500 series)	4,667	(3,252)	1,415	1,415	
Supplies and Materials	4,690	(336)	4,354	3,856	\$ 498
Other Objects	3,000	(1,800)	1,200	1,200	
Total Support Services – School Administration	306,170	(4,958)	301,212	300,714	498
Security					
Salaries	42,853	6,163	49,016	49,016	
Total Security	42,853	6,163	49,016	49,016	-
Student Transportation Services:					
Contracted Services – Transportation (Other than Between Home and School) – Vendors	4,000	(4,000)			
Total Student Transportation Services	4,000	(4,000)	-	-	-
Unallocated Benefits:					
Health Benefits	1,845,758		1,845,758	1,845,758	
Total Unallocated Benefits	1,845,758	-	1,845,758	1,845,758	-
Total Undistributed Expenditures	2,740,566	109,190	2,849,756	2,846,608	3,148
Total Expenditures - Current	4,795,886	501,243	5,297,129	5,284,970	12,159
Total Expenditures - School Based	4,795,886	501,243	5,297,129	5,284,970	12,159
Other Financing Sources:					
Transfers In	4,795,886	501,243	5,297,129	5,284,970	12,159
Total Other Financing Sources	4,795,886	501,243	5,297,129	5,284,970	12,159
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
Fund Balances, July 1					
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Newton Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	\$ 100	\$ (100)			
Total Student Transportation Services	100	(100)	-	-	-
Unallocated Benefits:					
Total Undistributed Expenditures	100	(100)	-	-	-
Total Expenditures - Current	100	(100)	-	-	-
Total Expenditures - School Based	100	(100)	-	-	-
Other Financing Sources:					
Transfers Out	100	(100)			
Total Other Financing Sources	100	(100)	-	-	-
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
Fund Balances, July 1					
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Ivy Hill

Expenditures

Current:

Instruction - regular programs:

Salaries of Teachers:

Kindergarten

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Kindergarten	\$ 169,863	\$ 12,943	\$ 182,806	\$ 182,806	
Grades 1- 5	939,790	263,957	1,203,747	1,203,247	\$ 500
Grades 6-8	574,947	(28,160)	546,787	546,287	500
Undistributed Instruction:					
Other Salaries of Instruction	60,135	6,855	66,990	66,990	
General Supplies	89,189	(54,645)	34,544	30,997	3,547
Total Regular Programs	1,833,924	200,950	2,034,874	2,030,327	4,547

Grades 1- 5

Grades 6-8

Undistributed Instruction:

Other Salaries of Instruction

General Supplies

Total Regular Programs

Instruction - Special Education:

Learning and/or Language Disabilities:

Salaries of Teachers

Other Salaries of Instruction

Purchased Professional & Educational Services

General Supplies

Total Learning and/or Language Disabilities

Resource Room/Resource Center:

Salaries of Teachers

Total Resource Room/Resource Center

Autism:

Salaries of Teachers

Other Salaries of Instruction

Total Autism

Total Special Education

Bilingual Education:

Salaries of Teachers

General Supplies

Total Bilingual Education

School Sponsored Co-curricular Activities:

Salaries

Total School Sponsored Co-curricular Activities

School Sponsored Athletics:

Salaries

Total School Sponsored Athletics

Total Instruction

Attendance and Social Work Services:

Salaries

Salaries of Family Liaisons/Comm Parent Inv. Spe

Total Attendance and Social Work Services

Health Services:

Salaries

Other Salaries

Supplies and Materials

Total Health Services

Guidance:

Salaries of Other Professional Staff

Total Guidance

Improvement of Instruction Services:

Salaries of Supervisors of Instruction

Salaries of Secretarial and Clerical Assistants

Salaries of Facilitators, Math & Literacy Coaches

Other Objects

Total Improvement of Instruction Services

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Ivy Hill	Original Budget	Transfers	Final Budget	Expenditures	Variance
Educational Media/Library Services:					
Salaries of Other Professional Staff	\$ 57,528	\$ 6,048	\$ 63,576	\$ 62,576	\$ 1,000
Supplies and Materials	1,000	(1,000)			
Total Educational Media/Library Services	58,528	5,048	63,576	62,576	1,000
Instructional Staff Training Services:					
Purchased Professional - Education Services	5,000	(5,000)			
Total Instructional Staff Training Services	5,000	(5,000)	-	-	-
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	208,404	20,739	229,143	229,143	
Salaries of Secretarial and Clerical Assistants	42,017	8,566	50,583	50,583	
Other Salaries	2,880	(2,880)			
Other Purchased Services (400-500 series)	5,429		5,429		5,429
Supplies and Materials	11,677	(11,138)	539	539	
Other Objects	1,352	(1,352)			
Total Support Services - School Administration	271,759	13,935	285,694	280,265	5,429
Security					
Salaries	113,958	15,376	129,334	129,334	
Total Security	113,958	15,376	129,334	129,334	-
Student Transportation Services:					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	8,930	(5,106)	3,824	2,320	1,504
Total Student Transportation Services	8,930	(5,106)	3,824	2,320	1,504
Unallocated Benefits:					
Health Benefits	896,929		896,929	896,929	
Total Unallocated Benefits	896,929	-	896,929	896,929	-
Total Undistributed Expenditures	1,935,776	92,654	2,028,430	2,019,397	9,033
Total Expenditures - Current	4,708,293	411,950	5,120,243	5,105,163	15,080
Total Expenditures - School Based	4,708,293	411,950	5,120,243	5,105,163	15,080
Other Financing Sources:					
Transfers In	4,708,293	411,950	5,120,243	5,105,163	15,080
Total Other Financing Sources	4,708,293	411,950	5,120,243	5,105,163	15,080
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
Fund Balances, July 1					
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Oliver Street

Expenditures

Current:

Instruction - regular programs:

Salaries of Teachers:

Kindergarten

\$ 55,137 \$ (1,548) \$ 53,589 \$ 53,589

Grades 1- 5

1,019,819 236,247 1,256,066 1,253,766 \$ 2,300

Grades 6-8

1,368,020 148,797 1,516,817 1,514,067 2,750

Undistributed Instruction:

Other Salaries of Instruction

60,286 5,936 66,222 66,222

General Supplies

80,545 149,100 229,645 192,114 37,531

Textbooks

3,000 (1,342) 1,658 1,658

Other Objects

1 7,860 7,861 6,472 1,389

Total Regular Programs

2,586,808 545,050 3,131,858 3,087,888 43,970

Instruction - Special Education:

Learning and/or Language Disabilities:

Salaries of Teachers

53,381 1,487 54,868 53,968 900

Total Learning and/or Language Disabilities

53,381 1,487 54,868 53,968 900

Behavioral Disabilities:

Salaries of Teachers

98,540 4,377 102,917 102,917

Total Behavioral Disabilities

98,540 4,377 102,917 102,917 -

Resource Room/Resource Center:

Salaries of Teachers

338,140 32,556 370,696 370,246 450

Other Salaries of Instruction

7,840 (7,580) 260 260

Total Resource Room/Resource Center

345,980 24,976 370,956 370,506 450

Total Special Education

497,901 30,840 528,741 527,391 1,350

Bilingual Education:

Salaries of Teachers

1,218,816 64,312 1,283,128 1,277,528 5,600

Other Salaries of Instruction

68,135 3,985 72,120 72,120

General Supplies

1,416 (1,416) - -

Total Bilingual Education

1,288,367 66,881 1,355,248 1,349,648 5,600

School Sponsored Co-curricular Activities:

Salaries

24,457 410 24,867 24,867

Supplies and Materials

1,000 (1,000) - -

Total School Sponsored Co-curricular Activities

25,457 (590) 24,867 24,867 -

School Sponsored Athletics:

Salaries

9,725 (2,278) 7,447 7,447

Supplies and Materials

200 (200) - -

Total School Sponsored Athletics

9,925 (2,478) 7,447 7,447 -

Before/After School Programs:

Salaries of Teachers

10,000 (2,921) 7,079 7,079

Total Before/After School Programs

10,000 (2,921) 7,079 7,079 -

Other Supplemental/At-Risk Programs - Instruction:

Purchased Professional & Technical Services

7,000 (6,215) 785 785 -

Total Other Supplemental/At-Risk Programs - Instruction

7,000 (6,215) 785 785 -

Total Instruction

4,425,458 630,567 5,056,025 5,005,105 50,920

Attendance and Social Work Services:

Salaries

53,381 5,585 58,966 58,066 900

Salaries of Family Liaisons/Comm Parent Inv. Spe

30,080 6,475 36,555 36,555

Total Attendance and Social Work Services

83,461 12,060 95,521 94,621 900

Health Services:

Salaries

168,492 14,789 183,281 183,281

Other Salaries

760 (760) - -

Supplies and Materials

1,969 (37) 1,932 1,321 611

Total Health Services

171,221 13,992 185,213 184,602 611

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Oliver Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Guidance:					
Salaries of Other Professional Staff	\$ 145,842	\$ 47,490	\$ 193,332	\$ 192,832	\$ 500
Supplies and Materials	1,512	(25)	1,487	1,436	51
Total Guidance	147,354	47,465	194,819	194,268	551
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	126,791	10,920	137,711	137,711	
Salaries of Secretarial and Clerical Assistants	68,531	3,832	72,363	72,363	
Other Objects	5,000		5,000	5,000	
Total Improvement of Instruction Services	200,322	14,752	215,074	215,074	-
Educational Media/Library Services:					
Supplies and Materials		247,410	247,410	223,213	24,197
Total Educational Media/Library Services	-	247,410	247,410	223,213	24,197
Instructional Staff Training Services:					
Purchased Professional - Education Services	26,330	(852)	25,478	23,988	1,490
Total Instructional Staff Training Services	26,330	(852)	25,478	23,988	1,490
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	230,306	24,288	254,594	254,594	
Salaries of Secretarial and Clerical Assistants	68,531	11,706	80,237	80,237	
Other Salaries	3,000	459	3,459	3,459	
Other Purchased Services (400-500 series)	2,423	7,269	9,692	8,480	1,212
Supplies and Materials	8,505	(1,457)	7,048	4,427	2,621
Other Objects	2,419	(219)	2,200	2,200	
Total Support Services - School Administration	315,184	42,046	357,230	353,397	3,833
Security					
Salaries	85,004	(5,368)	79,636	79,636	
Total Security	85,004	(5,368)	79,636	79,636	-
Student Transportation Services:					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	8,979	1,783	10,762	7,200	3,562
Total Student Transportation Services	8,979	1,783	10,762	7,200	3,562
Unallocated Benefits:					
Health Benefits	1,299,012		1,299,012	1,299,012	
Total Unallocated Benefits	1,299,012	-	1,299,012	1,299,012	-
Total Undistributed Expenditures	2,336,867	373,288	2,710,155	2,675,011	35,144
Total Expenditures - Current	6,762,325	1,003,855	7,766,180	7,680,116	86,064
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Grades 6-8		18,555	18,555	10,290	8,265
Total Equipment	-	18,555	18,555	10,290	8,265
Total Expenditures - School Based	6,762,325	1,022,410	7,784,735	7,690,406	94,329
Other Financing Sources:					
Transfers In	6,762,325	1,022,410	7,784,735	7,690,406	94,329
Total Other Financing Sources	6,762,325	1,022,410	7,784,735	7,690,406	94,329
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
Fund Balances, July 1					
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Blended Resource Fund 15
Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: New Park	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 219,709	\$ 8,500	\$ 228,209	\$ 228,209	
Grades 1-5	1,163,296	147,202	1,310,498	1,304,698	\$ 5,800
Grades 6-8	999,004	54,003	1,053,007	1,049,697	3,310
Undistributed Instruction:					
Other Salaries of Instruction	107,256	34,335	141,591	141,591	
Other Purchased Services	945	(599)	346	346	
General Supplies	111,811	(27,449)	84,362	74,682	9,680
Textbooks	9,515	(4,511)	5,004	4,763	241
Other Objects	35,984	(13,343)	22,641	19,541	3,100
Total Regular Programs	2,647,520	198,138	2,845,658	2,823,527	22,131
Instruction - Special Education:					
Multiple Disabilities:					
Salaries of Teachers	164,634	19,959	184,593	183,593	1,000
Other Salaries of Instruction	64,257	15,651	79,908	79,908	
General Supplies	5,261	(3,600)	1,661	1,308	353
Total Multiple Disabilities	234,152	32,010	266,162	264,809	1,353
Resource Room/Resource Center:					
Salaries of Teachers	165,602	15,087	180,689	179,689	1,000
Other Salaries of Instruction	1,400	(752)	648	648	
General Supplies	4,176	(1,002)	3,174	3,174	
Total Resource Room/Resource Center	171,178	13,333	184,511	183,511	1,000
Total Special Education	405,330	45,343	450,673	448,320	2,353
Bilingual Education:					
Salaries of Teachers	356,488	36,341	392,829	391,929	900
Other Salaries of Instruction	65,175	16,541	81,716	81,716	
General Supplies	4,000	(1,833)	2,167	2,167	
Textbooks	4,886	(2,476)	2,410	2,410	
Total Bilingual Education	430,549	48,573	479,122	478,222	900
School Sponsored Co-curricular Activities:					
Salaries	21,857	(9,102)	12,755	12,755	
Total School Sponsored Co-curricular Activities	21,857	(9,102)	12,755	12,755	-
School Sponsored Athletics:					
Salaries	9,730		9,730	9,730	
Total School Sponsored Athletics	9,730	-	9,730	9,730	-
Before/After School Programs:					
Salaries of Teachers	44,400	(35,187)	9,213	9,213	
Total Before/After School Programs	44,400	(35,187)	9,213	9,213	-
Total Instruction	3,559,386	247,765	3,807,151	3,781,767	25,384
Attendance and Social Work Services:					
Salaries	84,600	5,105	89,705	89,705	
Salaries of Family Liaisons/Comm Parent Inv. Spe	42,244	3,483	45,727	45,727	
Supplies and Materials	1,110	(1,110)			
Total Attendance and Social Work Services	127,954	7,478	135,432	135,432	-
Health Services:					
Salaries	84,600	7,424	92,024	92,024	
Other Salaries	2,460	(1,192)	1,268	1,268	
Supplies and Materials	2,723	(1,451)	1,272	813	459
Total Health Services	89,783	4,781	94,564	94,105	459
Guidance:					
Salaries of Other Professional Staff	50,105	4,769	54,874	53,974	900
Supplies and Materials	1,000	(1,000)			
Total Guidance	51,105	3,769	54,874	53,974	900

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: New Park	Original Budget	Transfers	Final Budget	Expenditures	Variance
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	\$ 83,728	\$ 57,273	\$ 141,001	\$ 141,001	
Salaries of Secretarial and Clerical Assistants	46,388	2,950	49,338	49,338	
Salaries of Facilitators, Math & Literacy Coaches	150,263	15,733	165,996	165,996	
Other Objects	5,730	(2,944)	2,786	1,614	\$ 1,172
Total Improvement of Instruction Services	286,109	73,012	359,121	357,949	1,172
Educational Media/Library Services:					
Salaries of Other Professional Staff	96,988	8,665	105,653	105,153	500
Supplies and Materials	11,845	(4,018)	7,827	7,808	19
Total Educational Media/Library Services	108,833	4,647	113,480	112,961	519
Instructional Staff Training Services:					
Purchased Professional - Education Services	250	(250)			
Total Instructional Staff Training Services	250	(250)			
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	306,348	(18,830)	287,518	287,518	
Salaries of Secretarial and Clerical Assistants	46,388	7,784	54,172	54,172	
Other Salaries	42,340	(180)	42,160	42,160	
Other Purchased Services (400-500 series)	25,959	(4,297)	21,662	21,527	135
Supplies and Materials	8,428	(4,763)	3,665	2,693	972
Other Objects	6,113	(5,752)	361	361	
Total Support Services - School Administration	435,576	(26,038)	409,538	408,431	1,107
Security					
Salaries	41,972	2,292	44,264	44,264	
General Supplies	1,406	(220)	1,186		1,186
Total Security	43,378	2,072	45,450	44,264	1,186
Student Transportation Services:					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	12,832	(1,735)	11,097	5,990	5,107
Total Student Transportation Services	12,832	(1,735)	11,097	5,990	5,107
Unallocated Benefits:					
Health Benefits	1,011,382		1,011,382	1,011,382	
Total Unallocated Benefits	1,011,382		1,011,382	1,011,382	
Total Undistributed Expenditures	2,167,202	67,736	2,234,938	2,224,488	10,450
Total Expenditures - Current	5,726,588	315,501	6,042,089	6,006,255	35,834
Total Expenditures - School Based	5,726,588	315,501	6,042,089	6,006,255	35,834
Other Financing Sources:					
Transfers In	5,726,588	315,501	6,042,089	6,006,255	35,834
Total Other Financing Sources	5,726,588	315,501	6,042,089	6,006,255	35,834
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
Fund Balances, July 1					
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Peshine Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 297,265	\$ 23,504	\$ 320,769	\$ 320,769	
Grades 1- 5	1,198,765	197,125	1,395,890	1,392,490	\$ 3,400
Grades 6-8	1,144,498	317,785	1,462,283	1,461,283	1,000
Undistributed Instruction:					
Other Salaries of Instruction	139,351	11	139,362	139,362	
Purchased Technical Services		208	208	208	
Other Purchased Services	3,522		3,522		3,522
General Supplies	80,457	(15,210)	65,247	57,458	7,789
Other Objects	35,000	(34,432)	568	568	
Total Regular Programs	2,898,858	488,991	3,387,849	3,372,138	15,711
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	191,950	17,314	209,264	208,364	900
Total Learning and/or Language Disabilities	191,950	17,314	209,264	208,364	900
Behavioral Disabilities:					
Salaries of Teachers	183,889	19,941	203,830	202,930	900
Other Salaries of Instruction	92,063	10,949	103,012	103,012	
Total Behavioral Disabilities	275,952	30,890	306,842	305,942	900
Resource Room/Resource Center:					
Salaries of Teachers	166,302	106,075	272,377	272,377	
Total Resource Room/Resource Center	166,302	106,075	272,377	272,377	-
Total Special Education	634,204	154,279	788,483	786,683	1,800
Bilingual Education:					
Salaries of Teachers	88,556	(5,404)	83,152	83,152	
Total Bilingual Education	88,556	(5,404)	83,152	83,152	-
School Sponsored Co-curricular Activities:					
Salaries	10,089	(2,519)	7,570	7,570	
Total School Sponsored Co-curricular Activities	10,089	(2,519)	7,570	7,570	-
School Sponsored Athletics:					
Salaries	12,387	(12,387)			
Total School Sponsored Athletics	12,387	(12,387)	-	-	-
Before/After School Programs:					
Other Salaries for Instruction	15,456	(11,106)	4,350	4,350	
Total Before/After School Programs	15,456	(11,106)	4,350	4,350	-
Total Instruction	3,659,550	611,854	4,271,404	4,253,893	17,511
Attendance and Social Work Services:					
Salaries	142,760	60,104	202,864	202,364	500
Salaries of Family Liaisons/Comm Parent Inv. Spe	35,720	2,530	38,250	38,250	
Total Attendance and Social Work Services	178,480	62,634	241,114	240,614	500
Health Services:					
Salaries	84,600	7,426	92,026	92,026	
Other Salaries	2,870	(2,870)			
Total Health Services	87,470	4,556	92,026	92,026	-
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	62,796	25,797	88,593	88,593	
Salaries of Secretarial and Clerical Assistants	46,388	671	47,059	47,059	
Salaries of Facilitators, Math & Literacy Coaches	152,166	13,354	165,520	165,520	
Total Improvement of Instruction Services	261,350	39,822	301,172	301,172	-

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Peshine Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Instructional Staff Training Services:					
Purchased Professional – Education Services		\$ 250,000	\$ 250,000	\$ 250,000	
Total Instructional Staff Training Services	-	250,000	250,000	250,000	-
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	\$ 264,229	52,616	316,845	316,845	
Salaries of Secretarial and Clerical Assistants	46,388	8,970	55,358	55,358	
Other Salaries	42,660	1,198	43,858	43,858	
Other Purchased Services (400-500 series)	44,008	(5,284)	38,724	11,009	\$ 27,715
Supplies and Materials	5,118	(2,898)	2,220	1,118	1,102
Other Objects	4,000	(840)	3,160	3,160	
Total Support Services – School Administration	406,403	53,762	460,165	431,348	28,817
Security					
Salaries	53,749	(12,586)	41,163	41,163	
Total Security	53,749	(12,586)	41,163	41,163	-
Student Transportation Services:					
Contracted Services – Transportation (Other than Between Home and School) – Vendors	30,354	(23,193)	7,161	6,561	600
Total Student Transportation Services	30,354	(23,193)	7,161	6,561	600
Unallocated Benefits:					
Health Benefits	1,040,618		1,040,618	1,040,618	
Total Unallocated Benefits	1,040,618	-	1,040,618	1,040,618	-
Total Undistributed Expenditures	2,058,424	374,995	2,433,419	2,403,502	29,917
Total Expenditures - Current	5,717,974	986,849	6,704,823	6,657,395	47,428
Total Expenditures - School Based	5,717,974	986,849	6,704,823	6,657,395	47,428
Other Financing Sources:					
Transfers In	5,717,974	986,849	6,704,823	6,657,395	47,428
Total Other Financing Sources	5,717,974	986,849	6,704,823	6,657,395	47,428
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
Fund Balances, July 1					
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Quitman Community	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 227,385	\$ 133,924	\$ 361,309	\$ 360,809	\$ 500
Grades 1- 5	1,290,659	145,694	1,436,353	1,432,903	3,450
Grades 6-8	608,007	75,627	683,634	680,284	3,350
Undistributed Instruction:					
Other Salaries of Instruction	93,714	11,047	104,761	104,761	
Purchased Technical Services	1,300	(1,300)			
Other Purchased Services	3,125	(3,125)			
General Supplies	37,997	1,586	39,583	38,732	851
Textbooks	3,000	(3,000)			
Other Objects	9,459	(4,105)	5,354	3,401	1,953
Total Regular Programs	2,274,646	356,348	2,630,994	2,620,890	10,104
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers		1,449	1,449	1,449	
Other Salaries of Instruction	3,000	(2,580)	420	420	
Total Learning and/or Language Disabilities	3,000	(1,131)	1,869	1,869	-
Behavioral Disabilities:					
Salaries of Teachers	87,461	8,177	95,638	94,638	1,000
Other Salaries of Instruction	31,076	2,689	33,765	33,765	
Total Behavioral Disabilities	118,537	10,866	129,403	128,403	1,000
Multiple Disabilities:					
Salaries of Teachers	218,745	19,837	238,582	237,682	900
Other Salaries of Instruction	2,800	(2,420)	380	380	
General Supplies	1,389	(2)	1,387	835	552
Other Objects	600	(600)			
Total Multiple Disabilities	223,534	16,815	240,349	238,897	1,452
Resource Room/Resource Center:					
Salaries of Teachers	260,196	93,979	354,175	351,275	2,900
Other Salaries of Instruction	1,800	(1,540)	260	260	
General Supplies	1,275	(1,275)			
Total Resource Room/Resource Center	263,271	91,164	354,435	351,535	2,900
Autism:					
Salaries of Teachers	105,479	7,655	113,134	112,134	1,000
Other Salaries of Instruction	32,326	8,650	40,976	40,976	
Purchased Professional & Educational Services	1,000	(1,000)			
General Supplies	6,127	(3,027)	3,100	1,648	1,452
Other Objects	1,050	(1,050)			
Total Autism	145,982	11,228	157,210	154,758	2,452
Total Special Education	754,324	128,942	883,266	875,462	7,804
School Sponsored Co-curricular Activities:					
Salaries	14,037	(5,892)	8,145	8,145	
Supplies and Materials	3,500	(3,500)			
Other Objects	500	(500)			
Total School Sponsored Co-curricular Activities	18,037	(9,892)	8,145	8,145	-
School Sponsored Athletics:					
Salaries	11,810	(1,778)	10,032	10,032	
Supplies and Materials	500	(500)			
Other Objects	400	(400)			
Total School Sponsored Athletics	12,710	(2,678)	10,032	10,032	-
Before/After School Programs:					
Salaries of Teachers	14,930	(12,930)	2,000	2,000	
Other Salaries for Instruction		12,792	12,792	12,792	
Total Before/After School Programs	14,930	(138)	14,792	14,792	-
Total Instruction	3,074,647	472,582	3,547,229	3,529,321	17,908

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Quitman Community	Original Budget	Transfers	Final Budget	Expenditures	Variance
Attendance and Social Work Services:					
Salaries	\$ 89,891	\$ 8,389	\$ 98,280	\$ 97,780	\$ 500
Salaries of Family Liaisons/Comm Parent Inv. Spe	14,100	22,336	36,436	36,436	
Purchased Professional and Technical Services	300	(300)			
Supplies and Materials	352	(352)			
Other Objects	1,000	(1,000)			
Total Attendance and Social Work Services	105,643	29,073	134,716	134,216	500
Health Services:					
Salaries	23,976	67,730	91,706	91,706	
Other Salaries	8,400	(8,400)			
Other Purchased Services	317		317	159	158
Supplies and Materials	512	(500)	12	12	
Total Health Services	33,205	58,830	92,035	91,877	158
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	43,063	4,003	47,066	47,066	
Salaries of Secretarial and Clerical Assistants	24,081	1,520	25,601	25,601	
Purchased Professional - Education Services	9,200	(9,200)			
Other Purchased Services	8,500	(8,500)			
Supplies and Materials	3,750	(3,750)			
Total Improvement of Instruction Services	88,594	(15,927)	72,667	72,667	-
Educational Media/Library Services:					
Purchased Professional and Technical Services	5,000	(5,000)			
Total Educational Media/Library Services	5,000	(5,000)	-	-	-
Instructional Staff Training Services:					
Purchased Professional - Education Services	5,000	(4,325)	675	675	
Supplies and Materials	2,000	(2,000)			
Total Instructional Staff Training Services	7,000	(6,325)	675	675	-
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	247,630	35,841	283,471	283,471	
Salaries of Secretarial and Clerical Assistants	24,081	3,991	28,072	28,072	
Other Salaries	49,820	1,524	51,344	51,344	
Purchased Professional and Technical Services	2,800	(2,500)	300	300	
Other Purchased Services (400-500 series)	16,151	(2,137)	14,014	9,163	4,851
Supplies and Materials	3,045	(3,006)	39	39	
Other Objects	4,145	(3,646)	499	348	151
Total Support Services - School Administration	347,672	30,067	377,739	372,737	5,002
Security					
Salaries	150,052	19,179	169,231	169,231	
General Supplies	3,781	(3,781)			
Total Security	153,833	15,398	169,231	169,231	-
Student Transportation Services:					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	13,777	2,355	16,132	7,757	8,375
Total Student Transportation Services	13,777	2,355	16,132	7,757	8,375
Unallocated Benefits:					
Health Benefits	1,215,184		1,215,184	1,215,184	
Total Unallocated Benefits	1,215,184	-	1,215,184	1,215,184	-
Total Undistributed Expenditures	1,969,908	108,471	2,078,379	2,064,344	14,035
Total Expenditures - Current	5,044,555	581,053	5,625,608	5,593,665	31,943
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Kindergarten	3,874	(3,874)			
Special Education - Instruction:					
Autism	1,600	(1,600)			
Undistributed Expenditures:					
Security	2,000	(2,000)			
Non-Instructional Equipment	2,000	(2,000)			
Total Equipment	9,474	(9,474)	-	-	-
Total Expenditures - School Based	5,054,029	571,579	5,625,608	5,593,665	31,943

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Quitman Community

Other Financing Sources:

Transfers In

Total Other Financing Sources

Excess (Deficiency) of Other Financing Sources

Over (Under) Expenditures and Other Financing (Uses)

Fund Balances, July 1

Fund Balances, June 30

	Original Budget	Transfers	Final Budget	Expenditures	Variance
	\$ 5,054,029	\$ 571,579	\$ 5,625,608	\$ 5,593,665	\$ 31,943
	5,054,029	571,579	5,625,608	5,593,665	31,943
	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Rafael Hernandez	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 119,658	\$ 7,457	\$ 127,115	\$ 127,115	
Grades 1 - 5	764,126	15,899	780,025	777,525	\$ 2,500
Grades 6-8	667,108	212,370	879,478	879,478	
Undistributed Instruction:					
Other Salaries of Instruction	62,822	7,493	70,315	70,315	
Other Purchased Services	500	(500)			
General Supplies	136,516	(78,354)	58,162	55,944	2,218
Textbooks	24,798	(24,798)			
Other Objects	5,000	(4,510)	490	490	
Total Regular Programs	1,780,528	135,057	1,915,585	1,910,867	4,718
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	57,477	(2,074)	55,403	55,403	
Other Salaries of Instruction	2,800	(2,660)	140	140	
General Supplies	900	(690)	210	210	
Total Learning and/or Language Disabilities	61,177	(5,424)	55,753	55,753	-
Behavioral Disabilities:					
Salaries of Teachers	126,911	52,011	178,922	178,922	
Other Salaries of Instruction	32,811	9,704	42,515	42,515	
General Supplies	100	(100)			
Total Behavioral Disabilities	159,822	61,615	221,437	221,437	-
Multiple Disabilities:					
Salaries of Teachers	131,899	46,248	178,147	178,147	
Other Salaries of Instruction	7,345	12,529	19,874	19,874	
General Supplies	100	(100)			
Total Multiple Disabilities	139,344	58,677	198,021	198,021	-
Resource Room/Resource Center:					
Salaries of Teachers	120,275	82,126	202,401	201,901	500
Total Resource Room/Resource Center	120,275	82,126	202,401	201,901	500
Total Special Education	480,618	196,994	677,612	677,112	500
Bilingual Education:					
Salaries of Teachers	262,387	92,160	354,547	354,047	500
General Supplies	74	(74)			
Total Bilingual Education	262,461	92,086	354,547	354,047	500
School Sponsored Co-curricular Activities:					
Salaries	14,389	19,743	34,132	34,132	
Total School Sponsored Co-curricular Activities	14,389	19,743	34,132	34,132	-
School Sponsored Athletics:					
Salaries	12,387	3,493	15,880	15,880	
Total School Sponsored Athletics	12,387	3,493	15,880	15,880	-
Before/After School Programs:					
Salaries of Teachers	27,750	(25,750)	2,000	2,000	
Total Before/After School Programs	27,750	(25,750)	2,000	2,000	-
Total Instruction	2,578,133	421,623	2,999,756	2,994,038	5,718
Attendance and Social Work Services:					
Salaries					
Salaries of Family Liaisons/Comm Parent Inv. Spe	28,200	2,307	30,507	30,507	
Total Attendance and Social Work Services	28,200	2,307	30,507	30,507	-

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Rafael Hernandez	Original Budget	Transfers	Final Budget	Expenditures	Variance
Health Services:					
Salaries	\$ 89,891	\$ 1,629	\$ 91,520	\$ 90,520	\$ 1,000
Other Salaries	19,789	(19,789)			
Supplies and Materials	650	(229)	421	278	143
Total Health Services	110,330	(18,389)	91,941	90,798	1,143
Guidance:					
Supplies and Materials	500	(500)			
Total Guidance	500	(500)	-	-	-
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	104,660	32,610	137,270	137,270	
Salaries of Secretarial and Clerical Assistants	37,935	(12,319)	25,616	25,616	
Salaries of Facilitators, Math & Literacy Coaches	164,638	53,502	218,140	217,990	150
Purchased Professional -Education Services	5,000	16,460	21,460	19,460	2,000
Other Objects	4,000	(3,510)	490	490	
Total Improvement of Instruction Services	316,233	86,743	402,976	400,826	2,150
Instructional Staff Training Services:					
Purchased Professional -Education Services	3,000	(17)	2,983	2,983	
Total Instructional Staff Training Services	3,000	(17)	2,983	2,983	-
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	216,325	41,192	257,517	257,517	
Salaries of Secretarial and Clerical Assistants	37,935	(9,863)	28,072	28,072	
Other Salaries	3,960	35,971	39,931	39,931	
Other Purchased Services (400-500 series)	9,090	(3,000)	6,090	6,090	
Supplies and Materials	8,569	(6,936)	1,633	1,160	473
Other Objects	2,850	(2,150)	700	700	
Total Support Services - School Administration	278,729	55,214	333,943	333,470	473
Security					
Salaries	69,956	(46,097)	23,859	23,859	
Total Security	69,956	(46,097)	23,859	23,859	-
Student Transportation Services:					
Contracted Services -Transportation (Other than Between Home and School) - Vendors	9,165	(8,456)	709	373	336
Total Student Transportation Services	9,165	(8,456)	709	373	336
Unallocated Benefits:					
Health Benefits	1,066,844	2,900	1,069,744	1,069,744	
Total Unallocated Benefits	1,066,844	2,900	1,069,744	1,069,744	-
Total Undistributed Expenditures	1,882,957	73,705	1,956,662	1,952,560	4,102
Total Expenditures - Current	4,461,090	495,328	4,956,418	4,946,598	9,820
Total Expenditures - School Based	4,461,090	495,328	4,956,418	4,946,598	9,820
Other Financing Sources:					
Transfers In	4,461,090	495,328	4,956,418	4,946,598	9,820
Total Other Financing Sources	4,461,090	495,328	4,956,418	4,946,598	9,820
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
Fund Balances, July 1					
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Ridge Street

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 192,498	\$ 19,138	\$ 211,636	\$ 210,636	\$ 1,000
Grades 1- 5	1,048,128	128,185	1,176,313	1,173,513	2,800
Grades 6-8	922,492	169,123	1,091,615	1,090,015	1,600
Undistributed Instruction:					
Other Salaries of Instruction	44,184	25,209	69,393	69,393	
Purchased Technical Services	1,800	(1,427)	373	125	248
General Supplies	41,601	(29,980)	11,621	10,326	1,295
Textbooks	3,390	(3,390)			
Other Objects	2,500	(591)	1,909		1,909
Total Regular Programs	2,256,593	306,267	2,562,860	2,554,008	8,852
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	182,590	992	183,582	183,582	
General Supplies	2,250	(1,401)	849	829	20
Total Resource Room/Resource Center	184,840	(409)	184,431	184,411	20
Total Special Education	184,840	(409)	184,431	184,411	20
Bilingual Education:					
Salaries of Teachers	752,102	65,680	817,782	815,782	2,000
Other Salaries of Instruction	31,317	2,776	34,093	34,093	
General Supplies	4,000	(2,362)	1,638	1,638	
Textbooks	470	(470)			
Total Bilingual Education	787,889	65,624	853,513	851,513	2,000
School Sponsored Co-curricular Activities:					
Salaries	8,862	(8,862)			
Total School Sponsored Co-curricular Activities	8,862	(8,862)	-	-	-
School Sponsored Athletics:					
Salaries	8,258		8,258	8,258	
Supplies and Materials	4,466	(53)	4,413	4,413	
Total School Sponsored Athletics	12,724	(53)	12,671	12,671	-
Before/After School Programs:					
Salaries of Teachers	25,745	(2,268)	23,477	23,477	
Total Before/After School Programs	25,745	(2,268)	23,477	23,477	-
Total Instruction	3,276,653	360,299	3,636,952	3,626,080	10,872
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	31,896	(1,980)	29,916	29,916	
Total Attendance and Social Work Services	31,896	(1,980)	29,916	29,916	-
Health Services:					
Salaries	87,461	8,173	95,634	95,634	
Other Salaries	984	326	1,310	1,310	
Supplies and Materials	800	(154)	646	59	587
Total Health Services	89,245	8,345	97,590	97,003	587
Guidance:					
Salaries of Other Professional Staff	87,461	12,890	100,351	99,351	1,000
Supplies and Materials	300	(300)			
Total Guidance	87,761	12,590	100,351	99,351	1,000
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	100,521	8,388	108,909	108,909	
Salaries of Secretarial and Clerical Assistants	24,739	(955)	23,784	23,784	
Other Objects	1,000	(511)	489	489	
Total Improvement of Instruction Services	126,260	6,922	133,182	133,182	-

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Ridge Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Instructional Staff Training Services:					
Purchased Professional - Education Services		\$ 7,058	\$ 7,058	\$ 7,058	
Total Instructional Staff Training Services	-	7,058	7,058	7,058	-
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	\$ 204,036	20,981	225,017	225,017	
Salaries of Secretarial and Clerical Assistants	24,739	(1,330)	23,409	23,409	
Other Salaries	1,155	161	1,316	1,316	
Supplies and Materials	2,500	(1,081)	1,419	1,044	\$ 375
Other Objects	2,450	(780)	1,670	1,670	
Total Support Services - School Administration	234,880	17,951	252,831	252,456	375
Security					
Salaries	112,491	11,360	123,851	123,851	
Total Security	112,491	11,360	123,851	123,851	-
Student Transportation Services:					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	4,000	(2,252)	1,748		1,748
Total Student Transportation Services	4,000	(2,252)	1,748	-	1,748
Unallocated Benefits:					
Health Benefits	1,091,726		1,091,726	1,091,726	
Total Unallocated Benefits	1,091,726	-	1,091,726	1,091,726	-
Total Undistributed Expenditures	1,778,259	59,994	1,838,253	1,834,543	3,710
Total Expenditures - Current	5,054,912	420,293	5,475,205	5,460,623	14,582
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5	10,441	(10,441)			
Total Equipment	10,441	(10,441)	-	-	-
Total Expenditures - School Based	5,065,353	409,852	5,475,205	5,460,623	14,582
Other Financing Sources:					
Transfers In	5,065,353	409,852	5,475,205	5,460,623	14,582
Total Other Financing Sources	5,065,353	409,852	5,475,205	5,460,623	14,582
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
Fund Balances, July 1					
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Blended Resource Fund 15Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Roberto Clemente	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 226,101	\$ 21,710	\$ 247,811	\$ 247,811	
Grades 1- 5	1,046,238	143,243	1,189,481	1,189,481	
Grades 6-8	49,137	4,311	53,448	53,448	
Undistributed Instruction:					
Other Salaries of Instruction	93,299	11,078	104,377	104,377	
General Supplies	76,966	(16,766)	60,200	58,694	\$ 1,506
Textbooks	750	(750)			
Other Objects	6,223	(6,223)			
Total Regular Programs	1,498,714	156,603	1,655,317	1,653,811	1,506
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	120,354	10,563	130,917	130,917	
Other Salaries of Instruction	560	(560)			
General Supplies	4,000	(35)	3,965	3,965	
Textbooks	150	(150)			
Total Learning and/or Language Disabilities	125,064	9,818	134,882	134,882	-
Resource Room/Resource Center:					
Salaries of Teachers	156,791	13,754	170,545	170,545	
Other Salaries of Instruction	3,450	(1,690)	1,760	1,760	
General Supplies	2,698	(71)	2,627	2,627	
Textbooks	150	(150)			
Total Resource Room/Resource Center	163,089	11,843	174,932	174,932	-
Total Special Education	288,153	21,661	309,814	309,814	-
Bilingual Education:					
Salaries of Teachers	657,718	(92,538)	565,180	560,980	4,200
Other Salaries of Instruction	43,044	52,597	95,641	95,641	
General Supplies	11,000	(8,909)	2,091	2,091	
Textbooks	450	(450)			
Total Bilingual Education	712,212	(49,300)	662,912	658,712	4,200
School Sponsored Co-curricular Activities:					
Supplies and Materials	375	(96)	279		279
Total School Sponsored Co-curricular Activities	375	(96)	279	-	279
School Sponsored Athletics:					
Supplies and Materials	400	(103)	297		297
Total School Sponsored Athletics	400	(103)	297	-	297
Before/After School Programs:					
Salaries of Teachers	16,730	(7,017)	9,713	9,713	
Total Before/After School Programs	16,730	(7,017)	9,713	9,713	-
Total Instruction	2,516,584	121,748	2,638,332	2,632,050	6,282
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	32,449	2,676	35,125	35,125	
Supplies and Materials	250	(1)	249		249
Other Objects	500	(1)	499	481	18
Total Attendance and Social Work Services	33,199	2,674	35,873	35,606	267
Health Services:					
Salaries	84,600	7,426	92,026	92,026	
Other Salaries	2,050	(782)	1,268	1,268	
Supplies and Materials	600	(31)	569	569	
Total Health Services	87,250	6,613	93,863	93,863	-

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Roberto Clemente	Original Budget	Transfers	Final Budget	Expenditures	Variance
Guidance:					
Salaries of Other Professional Staff	\$ 86,503	\$ 7,588	\$ 94,091	\$ 94,091	
Supplies and Materials	250	(50)	200	22	\$ 178
Total Guidance	86,753	7,538	94,291	94,113	178
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	45,459	4,316	49,775	49,775	
Salaries of Secretarial and Clerical Assistants	8,225	6,361	14,586	14,586	
Salaries of Facilitators, Math & Literacy Coaches	174,225	15,291	189,516	189,516	
Other Objects	4,000	(4,000)			
Total Improvement of Instruction Services	231,909	21,968	253,877	253,877	-
Instructional Staff Training Services:					
Supplies and Materials	150	(150)			
Total Instructional Staff Training Services	150	(150)	-	-	-
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	261,484	25,934	287,418	287,418	
Salaries of Secretarial and Clerical Assistants	8,225	6,932	15,157	15,157	
Other Salaries	2,174	(1,031)	1,143	1,143	
Other Purchased Services (400-500 series)	24,638	(2,694)	21,944	20,823	1,121
Supplies and Materials	5,788	(3,001)	2,787	2,634	153
Other Objects	5,585	(4,249)	1,336	1,336	
Total Support Services – School Administration	307,894	21,891	329,785	328,511	1,274
Security					
Salaries	72,430	9,847	82,277	82,277	
General Supplies	3,000	(1,666)	1,334	1,334	
Total Security	75,430	8,181	83,611	83,611	-
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	4,853	(4,853)			
Total Student Transportation Services	4,853	(4,853)	-	-	-
Unallocated Benefits:					
Health Benefits	883,859		883,859	883,859	
Total Unallocated Benefits	883,859	-	883,859	883,859	-
Total Undistributed Expenditures	1,711,297	63,862	1,775,159	1,773,440	1,719
Total Expenditures - Current	4,227,881	185,610	4,413,491	4,405,490	8,001
Total Expenditures - School Based	4,227,881	185,610	4,413,491	4,405,490	8,001
Other Financing Sources:					
Transfers In	4,227,881	185,610	4,413,491	4,405,490	8,001
Total Other Financing Sources	4,227,881	185,610	4,413,491	4,405,490	8,001
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
Fund Balances, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Science High	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 6-8	\$ 833,587	\$ 97,556	\$ 931,143	\$ 928,343	\$ 2,800
Grades 9-12	3,348,400	506,725	3,855,125	3,844,325	10,800
Undistributed Instruction:					
General Supplies	42,467	(3,987)	38,480	33,663	4,817
Textbooks	45,871	(7,624)	38,247	38,234	13
Other Objects	9,946	(4,946)	5,000	5,000	
Total Regular Programs	4,280,271	587,724	4,867,995	4,849,565	18,430
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	138,239	12,632	150,871	150,371	500
Total Resource Room/Resource Center	138,239	12,632	150,871	150,371	500
Total Special Education	138,239	12,632	150,871	150,371	500
School Sponsored Co-curricular Activities:					
Salaries	87,171	(6,059)	81,112	81,112	
Supplies and Materials	500	(1)	499	499	
Total School Sponsored Co-curricular Activities	87,671	(6,060)	81,611	81,611	-
School Sponsored Athletics:					
Salaries	184,164	(10,509)	173,655	173,655	
Supplies and Materials	25,416	(688)	24,728	23,467	1,261
Other Objects	12,500		12,500	12,500	
Total School Sponsored Athletics	222,080	(11,197)	210,883	209,622	1,261
Before/After School Programs:					
Salaries of Teachers	17,100	(570)	16,530	16,530	
Total Before/After School Programs	17,100	(570)	16,530	16,530	-
Total Instruction	4,745,361	582,529	5,327,890	5,307,699	20,191
Attendance and Social Work Services:					
Salaries	66,270	5,110	71,380	71,380	
Salaries of Family Liaisons/Comm Parent Inv. Spe	63,920	5,527	69,447	69,447	
Total Attendance and Social Work Services	130,190	10,637	140,827	140,827	-
Health Services:					
Salaries	87,461	8,164	95,625	94,625	1,000
Supplies and Materials	1,622	(136)	1,486	1,251	235
Total Health Services	89,083	8,028	97,111	95,876	1,235
Guidance:					
Salaries of Other Professional Staff	276,161	78,917	355,078	353,828	1,250
Salaries of Secretarial and Clerical Assistants	54,341	5,194	59,535	59,535	
Other Salaries	3,090	(1,216)	1,874	1,874	
Purchased Professional - Educational Services	3,500	(275)	3,225	3,225	
Supplies and Materials	1,079	(220)	859	859	
Total Guidance	338,171	82,400	420,571	419,321	1,250
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	354,489	(37,832)	316,657	316,657	
Salaries of Other Professional Staff	101,045	8,875	109,920	109,920	
Salaries of Secretarial and Clerical Assistants	41,064	6,389	47,453	47,453	
Other Salaries	70,500	6,187	76,687	76,687	
Salaries of Facilitators, Math & Literacy Coaches	185,227	10,223	195,450	195,350	100
Other Objects	3,200	(2)	3,198	2,690	508
Total Improvement of Instruction Services	755,525	(6,160)	749,365	748,757	608

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Science High	Original Budget	Transfers	Final Budget	Expenditures	Variance
Educational Media/Library Services:					
Salaries of Other Professional Staff	\$ 144,945	\$ 17,330	\$ 162,275	\$ 160,775	\$ 1,500
Purchased Professional and Technical Services	6,240	(3,102)	3,138	3,138	
Supplies and Materials	2,113	(868)	1,245	1,245	
Total Educational Media/Library Services	153,298	13,360	166,658	165,158	1,500
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	475,549	(4,558)	470,991	470,991	
Salaries of Secretarial and Clerical Assistants	41,064	11,854	52,918	52,918	
Other Salaries	2,250	(78)	2,172	2,172	
Supplies and Materials	5,951	(781)	5,170	2,395	2,775
Other Objects	2,550	648	3,198	3,198	
Total Support Services – School Administration	527,364	7,085	534,449	531,674	2,775
Security					
Salaries	109,798	65,424	175,222	175,222	
Total Security	109,798	65,424	175,222	175,222	-
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	8,159	(1,008)	7,151	4,931	2,220
Total Student Transportation Services	8,159	(1,008)	7,151	4,931	2,220
Unallocated Benefits:					
Health Benefits	1,589,805		1,589,805	1,589,805	
Total Unallocated Benefits	1,589,805	-	1,589,805	1,589,805	-
Total Undistributed Expenditures	3,701,393	179,766	3,881,159	3,871,571	9,588
Total Expenditures - Current	8,446,754	762,295	9,209,049	9,179,270	29,779
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Grades 9-12		6,049	6,049	6,049	
Total Equipment	-	6,049	6,049	6,049	-
Total Expenditures - School Based	8,446,754	768,344	9,215,098	9,185,319	29,779
Other Financing Sources:					
Transfers In	8,446,754	768,344	9,215,098	9,185,319	29,779
Total Other Financing Sources	8,446,754	768,344	9,215,098	9,185,319	29,779
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)					
Fund Balances, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Blended Resource Fund 15Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: South Seventeenth Street

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 148,651	\$ 13,017	\$ 161,668	\$ 160,668	\$ 1,000
Grades 1- 5	821,602	130,823	952,425	949,925	2,500
Grades 6-8	577,757	76,755	654,512	652,802	1,710
Undistributed Instruction:					
Other Salaries of Instruction	30,326	3,601	33,927	33,927	
Other Purchased Services	3,600	(3,600)			
General Supplies	62,615	(5,818)	56,797	48,412	8,385
Textbooks	12,700	(12,700)			
Other Objects	5,425	(1,484)	3,941	2,834	1,107
Total Regular Programs	1,662,676	200,594	1,863,270	1,848,568	14,702
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	574,199	(19,940)	554,259	553,259	1,000
Other Salaries of Instruction	7,500	41,192	48,692	48,692	
General Supplies	4,000	(3,154)	846	846	
Textbooks	3,000	(3,000)			
Total Learning and/or Language Disabilities	588,699	15,098	603,797	602,797	1,000
Behavioral Disabilities:					
Salaries of Teachers	144,334	(11,723)	132,611	130,911	1,700
Other Salaries of Instruction	31,426	13,590	45,016	45,016	
Total Behavioral Disabilities	175,760	1,867	177,627	175,927	1,700
Total Special Education	764,459	16,965	781,424	778,724	2,700
School Sponsored Co-curricular Activities:					
Salaries	7,551	1,472	9,023	9,023	
Total School Sponsored Co-curricular Activities	7,551	1,472	9,023	9,023	-
School Sponsored Athletics:					
Salaries	9,730	(1,631)	8,099	8,099	
Total School Sponsored Athletics	9,730	(1,631)	8,099	8,099	-
Before/After School Programs:					
Salaries of Teachers	54,801	(46,801)	8,000	8,000	
Other Salaries for Instruction	8,400	(6,842)	1,558	1,558	
Total Before/After School Programs	63,201	(53,643)	9,558	9,558	-
Total Instruction	2,507,617	163,757	2,671,374	2,653,972	17,402
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	32,610	2,688	35,298	35,298	
Total Attendance and Social Work Services	32,610	2,688	35,298	35,298	-
Health Services:					
Salaries	91,010	8,487	99,497	98,997	500
Other Salaries	960	(960)			
Supplies and Materials	1,000	(1,000)			
Total Health Services	92,970	6,527	99,497	98,997	500
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	57,458	4,385	61,843	61,843	
Salaries of Secretarial and Clerical Assistants	24,739	1,579	26,318	26,318	
Other Objects	3,000	(3,000)			
Total Improvement of Instruction Services	85,197	2,964	88,161	88,161	-

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: South Seventeenth Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	\$ 182,577	\$ 16,578	\$ 199,155	\$ 199,155	
Salaries of Secretarial and Clerical Assistants	24,739	4,064	28,803	28,803	
Other Salaries	109,849	27,887	137,736	137,736	
Other Purchased Services (400-500 series)	22,583	(15,022)	7,561	6,978	\$ 583
Supplies and Materials	7,351	(5,522)	1,829	1,829	
Other Objects	3,000	(2,750)	250		250
Total Support Services – School Administration	350,099	25,235	375,334	374,501	833
Security					
Salaries	95,156	(10,264)	84,892	84,892	
Total Security	95,156	(10,264)	84,892	84,892	-
Student Transportation Services:					
Contracted Services – Transportation (Other than Between Home and School) – Vendors	9,518	(5,772)	3,746	2,918	828
Total Student Transportation Services	9,518	(5,772)	3,746	2,918	828
Unallocated Benefits:					
Health Benefits	812,010		812,010	812,010	
Total Unallocated Benefits	812,010	-	812,010	812,010	-
Total Undistributed Expenditures	1,477,560	21,378	1,498,938	1,496,777	2,161
Total Expenditures - Current	3,985,177	185,135	4,170,312	4,150,749	19,563
Total Expenditures - School Based	3,985,177	185,135	4,170,312	4,150,749	19,563
Other Financing Sources:					
Transfers In	3,985,177	185,135	4,170,312	4,150,749	19,563
Total Other Financing Sources	3,985,177	185,135	4,170,312	4,150,749	19,563
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
Fund Balances, July 1					
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Blended Resource Fund 15Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: South Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 149,231	\$ 11,452	\$ 160,683	\$ 160,683	
Grades 1-5	845,332	209,371	1,054,703	1,052,203	\$ 2,500
Undistributed Instruction:					
Other Salaries of Instruction	29,809	3,556	33,365	33,365	
General Supplies	56,177	(3,498)	52,679	41,706	10,973
Other Objects	1,250	(52)	1,198	500	698
Total Regular Programs	1,081,799	220,829	1,302,628	1,288,457	14,171
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	145,842	(7,856)	137,986	137,986	
Other Salaries of Instruction	33,277	816	34,093	34,093	
Total Learning and/or Language Disabilities	179,119	(7,040)	172,079	172,079	-
Resource Room/Resource Center:					
General Supplies	20,500	(20,500)	-	-	-
Total Resource Room/Resource Center	20,500	(20,500)	-	-	-
Total Special Education	199,619	(27,540)	172,079	172,079	-
Bilingual Education:					
Salaries of Teachers	407,282	112,753	520,035	517,535	2,500
Other Salaries of Instruction	37,528	(1,808)	35,720	35,720	
General Supplies	7,500	(7,500)	-	-	
Total Bilingual Education	452,310	103,445	555,755	553,255	2,500
Before/After School Programs:					
Salaries of Teachers	14,028	(12,548)	1,480	1,480	
Total Before/After School Programs	14,028	(12,548)	1,480	1,480	-
Total Instruction	1,747,756	284,186	2,031,942	2,015,271	16,671
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	32,449	2,676	35,125	35,125	
Total Attendance and Social Work Services	32,449	2,676	35,125	35,125	-
Health Services:					
Salaries	87,461	8,177	95,638	95,138	500
Other Salaries	984	326	1,310	1,310	
Supplies and Materials	400	(400)	-	-	
Total Health Services	88,845	8,103	96,948	96,448	500
Guidance:					
Salaries of Other Professional Staff	71,440	6,269	77,709	77,709	
Supplies and Materials	250	(250)	-	-	
Total Guidance	71,690	6,019	77,709	77,709	-
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	41,864	3,458	45,322	45,322	
Salaries of Secretarial and Clerical Assistants	24,739	1,579	26,318	26,318	
Supplies and Materials	250	(250)	-	-	
Other Objects	3,000	(3,000)	-	-	
Total Improvement of Instruction Services	69,853	1,787	71,640	71,640	-
Instructional Staff Training Services:					
Purchased Professional -Education Services	2,000	(2,000)	-	-	
Supplies and Materials	250	(250)	-	-	
Total Instructional Staff Training Services	2,250	(2,250)	-	-	-

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: South Street	Original Budget	Transfers	Final Budget	Expenditures	Variance
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	\$ 166,983	\$ 16,039	\$ 183,022	\$ 183,022	
Salaries of Secretarial and Clerical Assistants	24,739	4,064	28,803	28,803	
Other Salaries	23,481	14,920	38,401	38,401	
Other Purchased Services (400-500 series)	8,584		8,584	8,584	
Supplies and Materials	1,000	(805)	195	195	
Other Objects	944	(414)	530	530	
Total Support Services – School Administration	225,731	33,804	259,535	259,535	-
Security					
Salaries	34,185	5,197	39,382	39,382	
General Supplies	1,500	(1,500)			
Total Security	35,685	3,697	39,382	39,382	-
Student Transportation Services:					
Contracted Services – Transportation (Other than Between Home and School) – Vendors	2,550	(2,550)			
Total Student Transportation Services	2,550	(2,550)	-	-	-
Unallocated Benefits:					
Health Benefits	539,155		539,155	539,155	
Total Unallocated Benefits	539,155	-	539,155	539,155	-
Total Undistributed Expenditures	1,068,208	51,286	1,119,494	1,118,994	\$ 500
Total Expenditures - Current	2,815,964	335,472	3,151,436	3,134,265	17,171
Total Expenditures - School Based	2,815,964	335,472	3,151,436	3,134,265	17,171
Other Financing Sources:					
Transfers In	2,815,964	335,472	3,151,436	3,134,265	17,171
Total Other Financing Sources	2,815,964	335,472	3,151,436	3,134,265	17,171
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
Fund Balances, July 1					
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Speedway Avenue

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 260,768	\$ 14,040	\$ 274,808	\$ 274,808	
Grades 1- 5	747,032	296,283	1,043,315	1,042,315	\$ 1,000
Grades 6-8	774,417	180,849	955,266	954,766	500
Undistributed Instruction:					
Other Salaries of Instruction	119,628	33,968	153,596	153,596	
General Supplies	85,317	(21,402)	63,915	58,224	5,691
Textbooks	18,420	(13,294)	5,126	5,126	
Other Objects	9,785	(7,835)	1,950	994	956
Total Regular Programs	2,015,367	482,609	2,497,976	2,489,829	8,147
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	96,988	9,013	106,001	106,001	
Total Learning and/or Language Disabilities	96,988	9,013	106,001	106,001	-
Multiple Disabilities:					
Salaries of Teachers	220,830	(4,968)	215,862	215,362	500
Other Salaries of Instruction	33,028	3,889	36,917	36,917	
Total Multiple Disabilities	253,858	(1,079)	252,779	252,279	500
Resource Room/Resource Center:					
Salaries of Teachers	159,205	139,939	299,144	299,144	
General Supplies	47,166	(16,386)	30,780	30,780	
Total Resource Room/Resource Center	206,371	123,553	329,924	329,924	-
Total Special Education	557,217	131,487	688,704	688,204	500
School Sponsored Co-curricular Activities:					
Salaries	1,323	4,062	5,385	5,385	
Total School Sponsored Co-curricular Activities	1,323	4,062	5,385	5,385	-
School Sponsored Athletics:					
Salaries	5,601	(5,601)			
Supplies and Materials	2,980	(1,109)	1,871	1,871	
Total School Sponsored Athletics	8,581	(6,710)	1,871	1,871	-
Before/After School Programs:					
Salaries of Teachers	149,760	(22,585)	127,175	127,175	
Other Salaries for Instruction	6,000	(582)	5,418	5,418	
Total Before/After School Programs	155,760	(23,167)	132,593	132,593	-
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	50,060	(34,135)	15,925	15,520	405
Total Other Supplemental/At-Risk Programs - Instruction	50,060	(34,135)	15,925	15,520	405
Total Instruction	2,788,308	554,146	3,342,454	3,333,402	9,052
Attendance and Social Work Services:					
Salaries		98,280	98,280	98,280	
Salaries of Family Liaisons/Comm Parent Inv. Spe	32,449	2,676	35,125	35,125	
Total Attendance and Social Work Services	32,449	100,956	133,405	133,405	-
Health Services:					
Salaries	84,600	18,280	102,880	102,880	
Other Salaries	1,476	(59)	1,417	1,417	
Supplies and Materials	2,203	(1,862)	341	341	
Total Health Services	88,279	16,359	104,638	104,638	-

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Speedway Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Guidance:					
Salaries of Other Professional Staff	\$ 93,440	\$ 8,702	\$ 102,142	\$ 101,642	\$ 500
Other Salaries	47,951	(36,826)	11,125	11,125	
Supplies and Materials	2,000	(31)	1,969	1,701	268
Total Guidance	143,391	(28,155)	115,236	114,468	768
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	69,329	41,119	110,448	110,448	
Salaries of Secretarial and Clerical Assistants	22,307	1,422	23,729	23,729	
Purchased Professional - Education Services	14,500	16,750	31,250	31,250	
Other Objects	5,970	(5,000)	970	970	
Total Improvement of Instruction Services	112,106	54,291	166,397	166,397	-
Instructional Staff Training Services:					
Other Purchased Services	7,656	7,838	15,494	10,441	5,053
Total Instructional Staff Training Services	7,656	7,838	15,494	10,441	5,053
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	180,994	59,378	240,372	240,372	
Salaries of Secretarial and Clerical Assistants	22,307	4,016	26,323	26,323	
Other Salaries	115,193	460	115,653	115,653	
Other Purchased Services (400-500 series)	1,500	(1,500)			
Supplies and Materials	3,000	(2,250)	750	750	
Other Objects	4,268	(2,743)	1,525	1,525	
Total Support Services - School Administration	327,262	57,361	384,623	384,623	-
Security					
Salaries	194,718	27,424	222,142	222,142	
General Supplies	2,258	(127)	2,131	2,131	
Total Security	196,976	27,297	224,273	224,273	-
Student Transportation Services:					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	10,585	(3,041)	7,544	3,761	3,783
Total Student Transportation Services	10,585	(3,041)	7,544	3,761	3,783
Unallocated Benefits:					
Health Benefits	901,476		901,476	901,476	
Total Unallocated Benefits	901,476	-	901,476	901,476	-
Total Undistributed Expenditures	1,820,180	232,906	2,053,086	2,043,482	9,604
Total Expenditures - Current	4,608,488	787,052	5,395,540	5,376,884	18,656
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5	25,200	(25,200)			
Total Equipment	25,200	(25,200)	-	-	-
Total Expenditures - School Based	4,633,688	761,852	5,395,540	5,376,884	18,656
Other Financing Sources:					
Transfers In	4,633,688	761,852	5,395,540	5,376,884	18,656
Total Other Financing Sources	4,633,688	761,852	5,395,540	5,376,884	18,656
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
Fund Balances, July 1					
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Blended Resource Fund 15Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Sussex Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 200,254	\$ 13,851	\$ 214,105	\$ 214,105	
Grades 1- 5	575,030	48,340	623,370	620,570	\$ 2,800
Grades 6-8	681,232	56,458	737,690	735,540	2,150
Undistributed Instruction:					
Other Salaries of Instruction	61,235	4,983	66,218	66,218	
General Supplies	110,028	(17,235)	92,793	71,539	21,254
Textbooks	28,000	(28,000)			
Other Objects	196,366	(137,786)	58,580	52,020	6,560
Total Regular Programs	1,852,145	(59,389)	1,792,756	1,759,992	32,764
Instruction - Special Education:					
Resource Room/Resource Center:					
Salaries of Teachers	184,168	15,392	199,560	198,560	1,000
Total Resource Room/Resource Center	184,168	15,392	199,560	198,560	1,000
Total Special Education	184,168	15,392	199,560	198,560	1,000
Bilingual Education:					
Salaries of Teachers	251,206	(7,065)	244,141	243,641	500
General Supplies	2,000	(2,000)			
Total Bilingual Education	253,206	(9,065)	244,141	243,641	500
School Sponsored Co-curricular Activities:					
Salaries	9,711	(6,809)	2,902	2,902	
Total School Sponsored Co-curricular Activities	9,711	(6,809)	2,902	2,902	-
School Sponsored Athletics:					
Salaries	14,456	(14,456)			
Supplies and Materials	5,000	(5,000)			
Total School Sponsored Athletics	19,456	(19,456)	-	-	-
Before/After School Programs:					
Salaries of Teachers	20,208	(14,708)	5,500	5,500	
Total Before/After School Programs	20,208	(14,708)	5,500	5,500	-
Total Instruction	2,338,894	(94,035)	2,244,859	2,210,595	34,264
Attendance and Social Work Services:					
Salaries	91,352	6,224	97,576	96,576	1,000
Salaries of Family Liaisons/Comm Parent Inv. Spe		16,854	16,854	16,854	
Total Attendance and Social Work Services	91,352	23,078	114,430	113,430	1,000
Health Services:					
Salaries	91,795	(4,286)	87,509	87,009	500
Other Salaries	1,295	(91)	1,204	1,204	
Supplies and Materials	1,200	(1,200)			
Total Health Services	94,290	(5,577)	88,713	88,213	500
Guidance:					
Salaries of Other Professional Staff					
Supplies and Materials	500	(500)			
Total Guidance	500	(500)	-	-	-
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	41,864	6,663	48,527	48,527	
Salaries of Secretarial and Clerical Assistants	52,838	31,687	84,525	84,525	
Salaries of Facilitators, Math & Literacy Coaches	66,740	14,896	81,636	81,636	
Total Improvement of Instruction Services	161,442	53,246	214,688	214,688	-

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Sussex Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Instructional Staff Training Services:					
Purchased Professional – Education Services	\$ 10,300	\$ 1,720	\$ 12,020	\$ 11,855	\$ 165
Other Purchased Services	15,204	(4,678)	10,526	9,774	752
Total Instructional Staff Training Services	25,504	(2,958)	22,546	21,629	917
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	166,983	22,393	189,376	189,376	
Salaries of Secretarial and Clerical Assistants	52,838	42,760	95,598	95,598	
Other Salaries	7,200	(6,688)	512	512	
Total Support Services – School Administration	227,021	58,465	285,486	285,486	-
Security					
Salaries	36,215	(19,963)	16,252	16,252	
Total Security	36,215	(19,963)	16,252	16,252	-
Student Transportation Services:					
Contracted Services – Transportation (Other than Between Home and School) – Vendors	18,733	(10,476)	8,257	6,570	1,687
Total Student Transportation Services	18,733	(10,476)	8,257	6,570	1,687
Unallocated Benefits:					
Health Benefits	717,543	12,650	730,193	730,193	
Total Unallocated Benefits	717,543	12,650	730,193	730,193	-
Total Undistributed Expenditures	1,372,600	107,965	1,480,565	1,476,461	4,104
Total Expenditures - Current	3,711,494	13,930	3,725,424	3,687,056	38,368
Total Expenditures - School Based	3,711,494	13,930	3,725,424	3,687,056	38,368
Other Financing Sources:					
Transfers In	3,711,494	13,930	3,725,424	3,687,056	38,368
Total Other Financing Sources	3,711,494	13,930	3,725,424	3,687,056	38,368
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
Fund Balances, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Technology High	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 9-12	\$ 3,014,865	\$ 223,540	\$ 3,238,405	\$ 3,230,045	\$ 8,360
Undistributed Instruction:					
Purchased Technical Services	7,456	(3,063)	4,393	4,100	293
Other Purchased Services	10,900	(1,097)	9,803	8,965	838
General Supplies	117,299	(13,899)	103,400	61,849	41,551
Textbooks	3,500	(3,500)			
Other Objects	63,874	(43,833)	20,041	17,181	2,860
Total Regular Programs	3,217,894	158,148	3,376,042	3,322,140	53,902
Instruction - Special Education:					
Auditory Impairments:					
Salaries of Teachers	279,802	12,941	292,743	292,743	
Other Salaries of Instruction	65,756	69,481	135,237	134,880	357
General Supplies	1,000	(1,000)			
Total Auditory Impairments	346,558	81,422	427,980	427,623	357
Resource Room/Resource Center:					
Salaries of Teachers	249,356	26,853	276,209	275,219	990
General Supplies	1,000	(1,000)			
Total Resource Room/Resource Center	250,356	25,853	276,209	275,219	990
Total Special Education	596,914	107,275	704,189	702,842	1,347
School Sponsored Co-curricular Activities:					
Salaries	72,399	(45,571)	26,828	26,828	
Supplies and Materials	5,577	(577)	5,000	5,000	
Other Objects	1,400	(1,400)			
Total School Sponsored Co-curricular Activities	79,376	(47,548)	31,828	31,828	-
School Sponsored Athletics:					
Salaries	117,808	34,597	152,405	152,405	
Supplies and Materials	13,378	(4,143)	9,235	5,203	4,032
Other Objects	10,000		10,000	10,000	
Total School Sponsored Athletics	141,186	30,454	171,640	167,608	4,032
Before/After School Programs:					
Salaries of Teachers	20,350	335	20,685	20,685	
Total Before/After School Programs	20,350	335	20,685	20,685	-
Other Supplemental/At-Risk Programs - Instruction:					
Purchased Professional & Technical Services	11,000	(1,740)	9,260	9,260	-
Total Other Supplemental/At-Risk Programs - Instruction	11,000	(1,740)	9,260	9,260	-
Total Instruction	4,066,720	246,924	4,313,644	4,254,363	59,281
Attendance and Social Work Services:					
Salaries of Family Liaisons/Comm Parent Inv. Spe	39,480	(306)	39,174	39,174	
Total Attendance and Social Work Services	39,480	(306)	39,174	39,174	-
Health Services:					
Salaries	84,600	7,426	92,026	91,526	500
Supplies and Materials	737	(737)			
Total Health Services	85,337	6,689	92,026	91,526	500
Guidance:					
Salaries of Other Professional Staff	241,576	23,082	264,658	262,758	1,900
Other Salaries	2,860	(2,166)	694	694	
Supplies and Materials	500	(500)			
Total Guidance	244,936	20,416	265,352	263,452	1,900

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Technology High	Original Budget	Transfers	Final Budget	Expenditures	Variance
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	\$ 192,332	\$ 40,173	\$ 232,505	\$ 232,505	
Salaries of Secretarial and Clerical Assistants	21,485	7,239	28,724	28,724	
Salaries of Facilitators, Math & Literacy Coaches	96,135	31,712	127,847	126,847	\$ 1,000
Other Objects	4,000	(4,000)			
Total Improvement of Instruction Services	313,952	75,124	389,076	388,076	1,000
Educational Media/Library Services:					
Other Purchased Services	1,965	(1,965)			
Supplies and Materials	2,660	(2,660)			
Total Educational Media/Library Services	4,625	(4,625)	-	-	-
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	298,981	50,402	349,383	349,383	
Salaries of Secretarial and Clerical Assistants	21,485	9,729	31,214	31,214	
Other Salaries	42,730	18,158	60,888	60,888	
Other Purchased Services (400-500 series)	33,565	(4,438)	29,127	27,127	2,000
Supplies and Materials	6,331	(5,000)	1,331		1,331
Other Objects	9,531	1,040	10,571	7,951	2,620
Total Support Services – School Administration	412,623	69,891	482,514	476,563	5,951
Security					
Salaries	272,782	19,148	291,930	291,930	
Total Security	272,782	19,148	291,930	291,930	-
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	10,015	(2,115)	7,900	5,199	2,701
Total Student Transportation Services	10,015	(2,115)	7,900	5,199	2,701
Unallocated Benefits:					
Health Benefits	1,499,041		1,499,041	1,499,041	
Total Unallocated Benefits	1,499,041	-	1,499,041	1,499,041	-
Total Undistributed Expenditures	2,882,791	184,222	3,067,013	3,054,961	12,052
Total Expenditures - Current	6,949,511	431,146	7,380,657	7,309,324	71,333
Total Expenditures - School Based	6,949,511	431,146	7,380,657	7,309,324	71,333
Other Financing Sources:					
Transfers In	6,949,511	431,146	7,380,657	7,309,324	71,333
Total Other Financing Sources	6,949,511	431,146	7,380,657	7,309,324	71,333
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
Fund Balances, July 1	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Thirteenth Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 139,880	\$ 42,248	\$ 182,128	\$ 182,128	
Grades 1- 5	1,162,724	135,780	1,298,504	1,297,004	\$ 1,500
Grades 6-8	410,115	150,754	560,869	559,869	1,000
Undistributed Instruction:					
Other Salaries of Instruction	31,411	3,684	35,095	35,095	
General Supplies	75,842	(23,349)	52,493	43,719	8,774
Textbooks	11,000	(2,932)	8,068	8,068	
Other Objects	9,740	599	10,339	10,047	292
Total Regular Programs	1,840,712	306,784	2,147,496	2,135,930	11,566
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers	47,952	32,992	80,944	80,944	
Total Cognitive - Mild	47,952	32,992	80,944	80,944	-
Learning and/or Language Disabilities:					
Salaries of Teachers	255,266	46,780	302,046	301,296	750
Other Salaries of Instruction	6,000	21,703	27,703	27,703	
Total Learning and/or Language Disabilities	261,266	68,483	329,749	328,999	750
Behavioral Disabilities:					
Salaries of Teachers	226,315	(64,486)	161,829	161,329	500
Other Salaries of Instruction	2,000	1,700	3,700	3,700	
Total Behavioral Disabilities	228,315	(62,786)	165,529	165,029	500
Multiple Disabilities:					
Salaries of Teachers	197,660	(67,898)	129,762	129,762	
Other Salaries of Instruction	2,227	133	2,360	2,360	
Total Multiple Disabilities	199,887	(67,765)	132,122	132,122	-
Resource Room/Resource Center:					
Salaries of Teachers	183,373	83,969	267,342	266,342	1,000
Total Resource Room/Resource Center	183,373	83,969	267,342	266,342	1,000
Autism:					
Salaries of Teachers	435,318	78,919	514,237	512,737	1,500
Other Salaries of Instruction	41,746	19,961	61,707	61,707	
Total Autism	477,064	98,880	575,944	574,444	1,500
Total Special Education	1,397,857	153,773	1,551,630	1,547,880	3,750
School Sponsored Co-curricular Activities:					
Salaries	3,235	12,250	15,485	15,485	
Total School Sponsored Co-curricular Activities	3,235	12,250	15,485	15,485	-
School Sponsored Athletics:					
Salaries	9,730	(9,730)	-	-	
Total School Sponsored Athletics	9,730	(9,730)	-	-	-
Before/After School Programs:					
Salaries of Teachers	37,000	(23,290)	13,710	13,710	
Other Salaries for Instruction	15,300	(6,892)	8,408	8,408	
Total Before/After School Programs	52,300	(30,182)	22,118	22,118	-
Total Instruction	3,303,834	432,895	3,736,729	3,721,413	15,316
Attendance and Social Work Services:					
Salaries	84,600	7,425	92,025	92,025	
Salaries of Family Liaisons/Comm Parent Inv. Spe	39,480	3,255	42,735	42,735	
Supplies and Materials	2,087	(782)	1,305	1,181	124
Total Attendance and Social Work Services	126,167	9,898	136,065	135,941	124

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Thirteenth Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Health Services:					
Salaries	\$ 174,491	\$ 15,627	\$ 190,118	\$ 189,618	\$ 500
Other Salaries		2,615	2,615	1,715	900
Supplies and Materials	2,510	(74)	2,436	2,107	329
Total Health Services	177,001	18,168	195,169	193,440	1,729
Guidance:					
Supplies and Materials	1,700	(838)	862	862	
Total Guidance	1,700	(838)	862	862	-
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	89,720	48,794	138,514	138,514	
Salaries of Secretarial and Clerical Assistants	22,307	1,434	23,741	23,741	
Salaries of Facilitators, Math & Literacy Coaches	53,651	41,902	95,553	95,553	
Other Objects		5,930	5,930	4,982	948
Total Improvement of Instruction Services	165,678	98,060	263,738	262,790	948
Instructional Staff Training Services:					
Purchased Professional – Education Services		500	500	500	
Total Instructional Staff Training Services	-	500	500	500	-
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	278,242	7,412	285,654	285,654	
Salaries of Secretarial and Clerical Assistants	22,307	3,681	25,988	25,988	
Other Salaries	89,600	50,642	140,242	140,242	
Other Purchased Services (400-500 series)	23,985	(886)	23,099	22,761	338
Supplies and Materials	4,114	(151)	3,963	3,375	588
Other Objects	5,379	(1,527)	3,852	3,575	277
Total Support Services – School Administration	423,627	59,171	482,798	481,595	1,203
Security					
Salaries	58,907	4,351	63,258	63,258	
Total Security	58,907	4,351	63,258	63,258	-
Student Transportation Services:					
Contracted Services – Transportation (Other than Between Home and School) – Vendors	15,565	(3,915)	11,650	9,975	1,675
Total Student Transportation Services	15,565	(3,915)	11,650	9,975	1,675
Unallocated Benefits:					
Health Benefits	1,188,084		1,188,084	1,188,084	
Total Unallocated Benefits	1,188,084	-	1,188,084	1,188,084	-
Total Undistributed Expenditures	2,156,729	185,395	2,342,124	2,336,445	5,679
Total Expenditures - Current	5,460,563	618,290	6,078,853	6,057,858	20,995
Capital Outlay					
Equipment:					
Regular Programs - Instruction:					
Grades 1-5		3,200	3,200	3,200	
Total Equipment	-	3,200	3,200	3,200	-
Total Expenditures - School Based	5,460,563	621,490	6,082,053	6,061,058	20,995
Other Financing Sources:					
Transfers in	5,460,563	621,490	6,082,053	6,061,058	20,995
Total Other Financing Sources	5,460,563	621,490	6,082,053	6,061,058	20,995
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
Fund Balances, July 1					
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: University High

Expenditures

Current:

Instruction - regular programs:

Salaries of Teachers:

Grades 6-8

Grades 9-12

Undistributed Instruction:

General Supplies

Other Objects

Total Regular Programs

Instruction - Special Education:

Learning and/or Language Disabilities:

Salaries of Teachers

Other Salaries of Instruction

Total Learning and/or Language Disabilities

Resource Room/Resource Center:

Salaries of Teachers

Total Resource Room/Resource Center

Total Special Education

School Sponsored Co-curricular Activities:

Salaries

Total School Sponsored Co-curricular Activities

School Sponsored Athletics:

Salaries

Supplies and Materials

Other Objects

Total School Sponsored Athletics

Before/After School Programs:

Salaries of Teachers

Total Before/After School Programs

Total Instruction

Attendance and Social Work Services:

Salaries

Salaries of Family Liaisons/Comm Parent Inv. Spe

Supplies and Materials

Total Attendance and Social Work Services

Health Services:

Salaries

Other Salaries

Supplies and Materials

Total Health Services

Guidance:

Salaries of Other Professional Staff

Other Salaries

Supplies and Materials

Other Objects

Total Guidance

	Original Budget	Transfers	Final Budget	Expenditures	Variance
Instruction - regular programs:					
Salaries of Teachers:					
Grades 6-8	\$ 50,537	\$ 9,118	\$ 59,655	\$ 59,655	
Grades 9-12	2,673,507	316,550	2,990,057	2,978,107	\$ 11,950
Undistributed Instruction:					
General Supplies	78,309	(14,568)	63,741	52,298	11,443
Other Objects	22,286	(9,445)	12,841	9,991	2,850
Total Regular Programs	2,824,639	301,655	3,126,294	3,100,051	26,243
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	222,226	20,006	242,232	241,732	500
Other Salaries of Instruction	7,000	(6,320)	680	680	
Total Learning and/or Language Disabilities	229,226	13,686	242,912	242,412	500
Resource Room/Resource Center:					
Salaries of Teachers	66,740	5,857	72,597	72,597	
Total Resource Room/Resource Center	66,740	5,857	72,597	72,597	-
Total Special Education	295,966	19,543	315,509	315,009	500
School Sponsored Co-curricular Activities:					
Salaries	48,430	266	48,696	48,696	
Total School Sponsored Co-curricular Activities	48,430	266	48,696	48,696	-
School Sponsored Athletics:					
Salaries	143,242	(10,534)	132,708	132,708	
Supplies and Materials	25,406	(10,990)	14,416	14,044	372
Other Objects	13,500		13,500	13,500	
Total School Sponsored Athletics	182,148	(21,524)	160,624	160,252	372
Before/After School Programs:					
Salaries of Teachers	6,650	(882)	5,768	5,768	
Total Before/After School Programs	6,650	(882)	5,768	5,768	-
Total Instruction	3,357,833	299,058	3,656,891	3,629,776	27,115
Attendance and Social Work Services:					
Salaries	89,365	8,342	97,707	97,207	500
Salaries of Family Liaisons/Comm Parent Inv. Spe	14,100	(14,100)			
Supplies and Materials	1,000	(1,000)			
Total Attendance and Social Work Services	104,465	(6,758)	97,707	97,207	500
Health Services:					
Salaries	93,440	8,702	102,142	101,642	500
Other Salaries	1,640	(240)	1,400	1,400	
Supplies and Materials	1,507	(307)	1,200	538	662
Total Health Services	96,587	8,155	104,742	103,580	1,162
Guidance:					
Salaries of Other Professional Staff	251,692	(48,712)	202,980	201,980	1,000
Other Salaries	2,960	(806)	2,154	2,154	
Supplies and Materials	2,200	(2,200)			
Other Objects	1,000	(1,000)			
Total Guidance	257,852	(52,718)	205,134	204,134	1,000

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: University High	Original Budget	Transfers	Final Budget	Expenditures	Variance
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	\$ 204,450	\$ 6,038	\$ 210,488	\$ 210,488	
Salaries of Other Professional Staff	95,391	29,176	124,567	124,567	
Salaries of Secretarial and Clerical Assistants	45,721	(149)	45,572	45,572	
Other Salaries	50,105	5,297	55,402	54,502	\$ 900
Salaries of Facilitators, Math & Literacy Coaches		57,244	57,244	57,244	
Purchased Professional - Education Services	600	(600)			
Other Objects	2,455	(1,955)	500	500	
Total Improvement of Instruction Services	398,722	95,051	493,773	492,873	900
Educational Media/Library Services:					
Salaries of Other Professional Staff		103,336	103,336	103,336	
Supplies and Materials	2,194	(2,194)			
Total Educational Media/Library Services	2,194	101,142	103,336	103,336	-
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	311,099	15,485	326,584	326,584	
Salaries of Secretarial and Clerical Assistants	45,721	4,002	49,723	49,723	
Other Salaries	111,700	23,700	135,400	135,400	
Other Purchased Services (400-500 series)	23,001	(23,000)	1		1
Other Objects	9,790	(7,809)	1,981	1,981	
Total Support Services - School Administration	501,311	12,378	513,689	513,688	1
Security					
Salaries	114,402	3,826	118,228	118,228	
General Supplies	1,500	(1,500)			
Total Security	115,902	2,326	118,228	118,228	-
Student Transportation Services:					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	6,142	(1,208)	4,934	921	4,013
Total Student Transportation Services	6,142	(1,208)	4,934	921	4,013
Unallocated Benefits:					
Health Benefits	1,119,628		1,119,628	1,119,628	
Total Unallocated Benefits	1,119,628	-	1,119,628	1,119,628	-
Total Undistributed Expenditures	2,602,803	158,368	2,761,171	2,753,595	7,576
Total Expenditures - Current	5,960,636	457,426	6,418,062	6,383,371	34,691
Total Expenditures - School Based	5,960,636	457,426	6,418,062	6,383,371	34,691
Other Financing Sources:					
Transfers In	5,960,636	457,426	6,418,062	6,383,371	34,691
Total Other Financing Sources	5,960,636	457,426	6,418,062	6,383,371	34,691
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
Fund Balances, July 1					
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Blended Resource Fund 15Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Weequahic High	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 9-12	\$ 1,780,025	\$ 447,154	\$ 2,227,179	\$ 2,217,629	\$ 9,550
Undistributed Instruction:					
General Supplies	37,891	(4,008)	33,883	31,773	2,110
Textbooks	15,000	(4,473)	10,527	10,527	
Other Objects	2,750	(2,543)	207	207	
Total Regular Programs	1,835,666	436,130	2,271,796	2,260,136	11,660
Instruction - Special Education:					
Cognitive - Mild:					
Salaries of Teachers	47,951	52,990	100,941	100,941	
General Supplies	400	(400)			
Total Cognitive - Mild	48,351	52,590	100,941	100,941	-
Learning and/or Language Disabilities:					
Salaries of Teachers	95,653	8,395	104,048	104,048	
General Supplies	400	(400)			
Total Learning and/or Language Disabilities	96,053	7,995	104,048	104,048	-
Behavioral Disabilities:					
Salaries of Teachers	136,917	(17,283)	119,634	119,634	
Total Behavioral Disabilities	136,917	(17,283)	119,634	119,634	-
Resource Room/Resource Center:					
Salaries of Teachers	140,153	37,968	178,121	177,621	500
Total Resource Room/Resource Center	140,153	37,968	178,121	177,621	500
Total Special Education	421,474	81,270	502,744	502,244	500
School Sponsored Co-curricular Activities:					
Salaries	28,783	26,653	55,436	55,436	
Total School Sponsored Co-curricular Activities	28,783	26,653	55,436	55,436	-
School Sponsored Athletics:					
Salaries	140,173	(57,098)	83,075	83,075	
Supplies and Materials	8,024	29,539	37,563	12,772	24,791
Other Objects	2,000	20,000	22,000	22,000	
Total School Sponsored Athletics	150,197	(7,559)	142,638	117,847	24,791
Before/After School Programs:					
Salaries of Teachers	53,885	(46,317)	7,568	7,568	
Total Before/After School Programs	53,885	(46,317)	7,568	7,568	-
Total Instruction	2,490,005	490,177	2,980,182	2,943,231	36,951
Attendance and Social Work Services:					
Salaries	48,691	56,224	104,915	104,415	500
Total Attendance and Social Work Services	48,691	56,224	104,915	104,415	500
Health Services:					
Salaries	89,891	7,294	97,185	97,185	
Other Salaries	2,132	(219)	1,913	1,913	
Supplies and Materials	1,000	(480)	520	448	72
Total Health Services	93,023	6,595	99,618	99,546	72
Guidance:					
Salaries of Other Professional Staff	78,960	6,931	85,891	84,441	1,450
Other Salaries	55,591	46,665	102,256	102,256	
Total Guidance	134,551	53,596	188,147	186,697	1,450

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Weequahic High	Original Budget	Transfers	Final Budget	Expenditures	Variance
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	\$ 130,356	\$ 18,690	\$ 149,046	\$ 149,046	
Salaries of Secretarial and Clerical Assistants	58,478	6,305	64,783	64,783	
Salaries of Facilitators, Math & Literacy Coaches	84,600	(10,531)	74,069	74,069	
Other Objects	500	(500)			
Total Improvement of Instruction Services	273,934	13,964	287,898	287,898	-
Educational Media/Library Services:					
Supplies and Materials	491	(462)	29	29	
Total Educational Media/Library Services	491	(462)	29	29	-
Support Services – School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	256,610	32,604	289,214	289,214	
Salaries of Secretarial and Clerical Assistants	58,478	12,280	70,758	70,758	
Other Salaries	86,375	43,073	129,448	129,448	
Other Purchased Services (400-500 series)	36,127	(929)	35,198	27,984	\$ 7,214
Supplies and Materials	27,808	(14,227)	13,581	8,862	4,719
Other Objects	10,200	(3,635)	6,565	6,065	500
Total Support Services – School Administration	475,598	69,166	544,764	532,331	12,433
Security					
Salaries	282,103	(40,506)	241,597	241,597	
General Supplies	5,026	(59)	4,967	4,858	109
Total Security	287,129	(40,565)	246,564	246,455	109
Student Transportation Services:					
Contracted Services –Transportation (Other than Between Home and School) – Vendors	3,147	(1,246)	1,901	611	1,290
Total Student Transportation Services	3,147	(1,246)	1,901	611	1,290
Unallocated Benefits:					
Health Benefits	1,720,526		1,720,526	1,720,526	
Total Unallocated Benefits	1,720,526	-	1,720,526	1,720,526	-
Total Undistributed Expenditures	3,037,090	157,272	3,194,362	3,178,508	15,854
Total Expenditures - Current	5,527,095	647,449	6,174,544	6,121,739	52,805
Capital Outlay					
Equipment:					
Undistributed Expenditures:					
School Administration		6,145	6,145	6,145	
Total Equipment	-	6,145	6,145	6,145	-
Total Expenditures - School Based	5,527,095	653,594	6,180,689	6,127,884	52,805
Other Financing Sources:					
Transfers In	5,527,095	653,594	6,180,689	6,127,884	52,805
Total Other Financing Sources	5,527,095	653,594	6,180,689	6,127,884	52,805
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)					
Fund Balances, July 1					
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: West Side High	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Grades 9-12		\$ 2,340	\$ 2,340	\$ 2,340	
Total Regular Programs	-	2,340	2,340	2,340	-
Total Instruction	-	2,340	2,340	2,340	-
Total Expenditures - Current	-	2,340	2,340	2,340	-
Total Expenditures - School Based	-	2,340	2,340	2,340	-
Other Financing Sources:					
Transfers In		2,340	2,340	2,340	
Total Other Financing Sources	-	2,340	2,340	2,340	-
Excess (Deficiency) of Other Financing Sources					
Over (Under) Expenditures and Other Financing (Uses)					
Fund Balances, July 1					
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Wilson Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Expenditures					
Current:					
Instruction - regular programs:					
Salaries of Teachers:					
Kindergarten	\$ 590,247	\$ 71,391	\$ 661,638	\$ 660,138	\$ 1,500
Grades 1- 5	1,302,827	266,717	1,569,544	1,568,244	1,300
Grades 6-8	1,019,495	180,861	1,200,356	1,198,456	1,900
Undistributed Instruction:					
Other Salaries of Instruction	185,728	22,651	208,379	208,379	
Other Purchased Services	7,800	(2,506)	5,294	5,294	
General Supplies	314,711	(123,500)	191,211	185,878	5,333
Other Objects	14,366	(6,876)	7,490	5,065	2,425
Total Regular Programs	3,435,174	408,738	3,843,912	3,831,454	12,458
Instruction - Special Education:					
Learning and/or Language Disabilities:					
Salaries of Teachers	47,951	4,208	52,159	52,159	
Total Learning and/or Language Disabilities	47,951	4,208	52,159	52,159	-
Resource Room/Resource Center:					
Salaries of Teachers	426,558	197,268	623,826	623,826	
Other Salaries of Instruction	7,560	10	7,570	7,570	
General Supplies	17,841	(7,031)	10,810	10,153	657
Textbooks	2,000	(2,000)			
Other Objects	1,000	(1,000)			
Total Resource Room/Resource Center	454,959	187,247	642,206	641,549	657
Total Special Education	502,910	191,455	694,365	693,708	657
Bilingual Education:					
Salaries of Teachers	1,023,903	72,359	1,096,262	1,089,362	6,900
Other Salaries of Instruction	79,552	12,864	92,416	92,416	
General Supplies	2,590	(195)	2,395	1,538	857
Textbooks	8,000	(8,000)			
Total Bilingual Education	1,114,045	77,028	1,191,073	1,183,316	7,757
School Sponsored Co-curricular Activities:					
Salaries	32,422	(521)	31,901	31,901	
Purchased Professional & Educational Services	15,750	(900)	14,850	10,125	4,725
Supplies and Materials	21,238	(21,238)			
Other Objects	3,000	(1,430)	1,570	1,570	
Total School Sponsored Co-curricular Activities	72,410	(24,089)	48,321	43,596	4,725
School Sponsored Athletics:					
Salaries	9,730	(1,472)	8,258	8,258	
Supplies and Materials	8,678	(7,230)	1,448	1,448	
Total School Sponsored Athletics	18,408	(8,702)	9,706	9,706	-
Before/After School Programs:					
Salaries of Teachers	80,275	(72,623)	7,652	7,652	
Other Salaries for Instruction	4,500	(720)	3,780	3,780	
Total Before/After School Programs	84,775	(73,343)	11,432	11,432	-
Other Supplemental/At-Risk Programs - Instruction:					
Salaries of Reading Specialists	89,365	8,342	97,707	97,207	500
Total Other Supplemental/At-Risk Programs - Instruction	89,365	8,342	97,707	97,207	500
Total Instruction	5,317,087	579,429	5,896,516	5,870,419	26,097
Attendance and Social Work Services:					
Salaries	56,090	(3,042)	53,048	52,048	1,000
Salaries of Family Liaisons/Comm Parent Inv. Spe	28,200	2,326	30,526	30,526	
Supplies and Materials	1,000	(517)	483		483
Total Attendance and Social Work Services	85,290	(1,233)	84,057	82,574	1,483

Newark Public Schools
Blended Resource Fund 15Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Wilson Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Health Services:					
Salaries	\$ 174,922	\$ 16,355	\$ 191,277	\$ 190,277	\$ 1,000
Other Salaries	1,640	981	2,621	2,621	
Supplies and Materials	2,764	(885)	1,879	1,525	354
Total Health Services	179,326	16,451	195,777	194,423	1,354
Guidance:					
Salaries of Other Professional Staff	84,623	7,427	92,050	92,050	
Supplies and Materials	1,800	(915)	885	885	
Total Guidance	86,423	6,512	92,935	92,935	-
Improvement of Instruction Services:					
Salaries of Supervisors of Instruction	113,664	44,276	157,940	157,940	
Salaries of Secretarial and Clerical Assistants	43,792	3,526	47,318	47,318	
Salaries of Facilitators, Math & Literacy Coaches	70,970	(11,288)	59,682	59,682	
Supplies and Materials	7,300	(7,300)			
Other Objects	7,000	(1,138)	5,862	5,000	862
Total Improvement of Instruction Services	242,726	28,076	270,802	269,940	862
Educational Media/Library Services:					
Salaries of Other Professional Staff	23,976	74,304	98,280	98,280	
Supplies and Materials	4,000	(85)	3,915	3,906	9
Total Educational Media/Library Services	27,976	74,219	102,195	102,186	9
Instructional Staff Training Services:					
Purchased Professional - Education Services	74,500	(67,017)	7,483	7,483	
Supplies and Materials	4,205	(4,100)	105	105	
Total Instructional Staff Training Services	78,705	(71,117)	7,588	7,588	-
Support Services - School Administration:					
Salaries of Principals/Assistant Principals/Program Directors	242,590	58,337	300,927	300,927	
Salaries of Secretarial and Clerical Assistants	43,792	8,552	52,344	52,344	
Other Salaries	20,548	25,841	46,389	46,389	
Other Purchased Services (400-500 series)	37,430	(8,268)	29,162	18,472	10,690
Supplies and Materials	59,813	(46,152)	13,661	12,854	807
Other Objects	12,941	3,574	16,515	15,515	1,000
Total Support Services - School Administration	417,114	41,884	458,998	446,501	12,497
Security					
Salaries	110,625	12,038	122,663	122,663	
General Supplies	3,848	(3,000)	848	848	
Total Security	114,473	9,038	123,511	123,511	-
Student Transportation Services:					
Contracted Services - Transportation (Other than Between Home and School) - Vendors	24,665	(11,871)	12,794	7,897	4,897
Total Student Transportation Services	24,665	(11,871)	12,794	7,897	4,897
Unallocated Benefits:					
Health Benefits	1,328,985	14,500	1,343,485	1,343,485	
Total Unallocated Benefits	1,328,985	14,500	1,343,485	1,343,485	-
Total Undistributed Expenditures	2,585,683	106,459	2,692,142	2,671,040	21,102
Total Expenditures - Current	7,902,770	685,888	8,588,658	8,541,459	47,199
Capital Outlay					
Equipment:					
Regular Programs - Instruction: Grades 1-5	3,000	(3,000)			
Undistributed Expenditures:					
Non-Instructional Equipment	13,500	(7,141)	6,359	6,359	
Total Equipment	16,500	(10,141)	6,359	6,359	-
Total Expenditures - School Based	7,919,270	675,747	8,595,017	8,547,818	47,199

Newark Public Schools
Blended Resource Fund 15

Schedule of Blended Expenditures
Budget and Actual

Year ended June 30, 2016

School: Wilson Avenue	Original Budget	Transfers	Final Budget	Expenditures	Variance
Other Financing Sources:					
Transfers In	\$ 7,919,270	\$ 675,747	\$ 8,595,017	\$ 8,547,818	\$ 47,199
Total Other Financing Sources	7,919,270	675,747	8,595,017	8,547,818	47,199
Excess (Deficiency) of Other Financing Sources Over (Under) Expenditures and Other Financing (Uses)					
Fund Balances, July 1					
Fund Balances, June 30	\$ -	\$ -	\$ -	\$ -	\$ -

Special Revenue Fund

Newark Public Schools
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
Year Ended June 30, 2016

	Title I Part A	Title I SIA Part A	Title II Part A	Title III	IDEA Part B	IDEA Preschool	Headstart	Child and Adult Care Food Program	Carl Perkins Occupational
REVENUES									
Local sources									
State sources									
Federal sources									
Total revenues	\$ 22,623,302	\$ 1,074,378	\$ 4,783,526	\$ 1,099,108	\$ 11,304,840	\$ 426,291	\$ 6,416,304	\$ 2,877,935	\$ 312,510
EXPENDITURES									
Instruction:									
Salaries of teachers	\$ 253,912				\$ 780,056	\$ 145,561	\$ 2,172,245		
Other salaries for instruction	5,264,392	\$ 56,398	\$ 43,606	\$ 341,055	664,567	131	1,452,982	\$ 343,080	\$ 20,102
Purchased prof. and technical services									13,070
Purchased prof. and educational services	1,593,732	205,051							
Other purchased services									
General supplies	156,855	683,329		224,104	644,506		62,676		160,574
Textbooks				17,760					
Other objects	33,395	53,496		450	1,843		14,884		
Total instruction	7,302,286	998,274	43,606	583,369	2,090,972	145,692	3,702,787	343,080	193,746
Support services:									
Salaries of supervisors of instruction	205,045						60,499		
Salaries of program directors	149,139						177,784		
Salaries of other professional staff			38,923		1,980,431		245,909		
Salaries of secretarial and clerical asst.	62,778				34,714		87,085		
Other salaries	152,625			20,031	1,937,383		300,661	255,641	11,100
Salaries of family - parent liason							414,330		
Salaries of Community/School/ Social Services Coordinators							118,759		
Salaries of master teachers	666,065		102,797	316,951			37,724		
Personal services - employee benefits	1,050,402	4,315	75,252	138,805	2,115,289	54,099	922,083		2,387
Purchased professional and technical services									52,703
Purchased professional-educational services	1,031,073	23,350	299,580	30,921	2,989,154	226,500	36,775		
Other Purchased Professional - Education Services							7,350		
Purchased educational services - contracted Pre-K									
Purchased educational services - Head Start									
Purchased educational services - Capital Lease									
Other purchased professional services							8,467		
Rentals									
Contr. Services - transportation	24,725	44,380			2,888		21,400		
Other purchased services							6,510		
Communications/Telephone							680		
Travel	1,702						4,402		
Miscellaneous Purchases	21,271							2,261,803	
Supplies and materials	8,740		8,346	7,359	127,745		170,981	6,865	
Energy							10,020		
Other objects	220,908	4,059		1,672			82,098	10,546	
Total support services	3,594,473	76,104	524,898	515,739	9,187,604	280,599	2,713,517	2,534,855	66,190
Facilities acquisition and construction services:									
Instructional equipment					26,264				52,574
Noninstructional equipment									
Total facilities acquisition and construction services					26,264				52,574
Contribution to Charter Schools									
Contribution to school based budgets	11,726,543		4,215,022						
Total expenditures	\$ 22,623,302	\$ 1,074,378	\$ 4,783,526	\$ 1,099,108	\$ 11,304,840	\$ 426,291	\$ 6,416,304	\$ 2,877,935	\$ 312,510
Other financing sources (uses):									
(Return of) Capital lease proceeds									
Total other financing sources (uses)									
Net changes in fund balance									
Fund balance, July 1									
Fund balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
Year Ended June 30, 2016

	Race to the Top	ARRA School Improvement Grant	Future Ready New Jersey PARCC	Preschool Education Aid	Non Public Textbooks Textbooks	Non Public Tech Initiative	Non Public Nursing 2014/15	Non Public Security 2015/16	Chapter 193 Non Public Supplemental Instruction 2015/16
REVENUES									
Local sources									
State sources			\$ 73,449	\$ 88,997,542	\$ 108,785	\$ 37,273	\$ 204,210	\$ 48,055	\$ 68,236
Federal sources	\$ 358,281	\$ 124,503							
Total revenues	\$ 358,281	\$ 124,503	\$ 73,449	\$ 88,997,542	\$ 108,785	\$ 37,273	\$ 204,210	\$ 48,055	\$ 68,236
EXPENDITURES									
Instruction:									
Salaries of teachers				\$ 6,919,999					
Other salaries for instruction		\$ 2,968		3,816,087					
Purchased prof. and technical services		33,330							\$ 68,236
Purchased prof. and educational services				250					
Other purchased services									
General supplies		4,895		347,322		\$ 37,273			
Textbooks					\$ 108,785				
Other objects		4,180		31,339					
Total instruction		45,373		11,114,997	108,785	37,273			68,236
Support services:									
Salaries of supervisors of instruction				401,348					
Salaries of program directors				408,521					
Salaries of other professional staff				4,142,635					
Salaries of secretarial and clerical asst.				354,701					
Other salaries		47,518	\$ 17,547	1,350,360					
Salaries of family - parent liason				410,453					
Salaries of Community/School/ Social Services Coordinators				26,834					
Salaries of master teachers				2,096,739					
Personal services - employee benefits		4,903		5,091,900					
Purchased professional and technical services		7,100							
Purchased professional-educational services	\$ 105,000		36,000	80,388					
Other Purchased Professional - Education Services				59,653					
Purchased educational services - contracted Pre-K				52,510,153					
Purchased educational services - Head Start				6,026,466					
Purchased educational services - Capital Lease									
Other purchased professional services				181,837		\$ 204,210			
Rentals				54,388					
Contr. Services - transportation				62,228					
Other purchased services				8,326					
Communications/Telephone				9,893					
Travel				3,211					
Miscellaneous Purchases				77,420					
Supplies and materials	253,281	19,609	19,902	360,806					
Energy				56,875					
Other objects				33,189				\$ 48,055	
Total support services	358,281	79,130	73,449	73,808,324			204,210	48,055	
Facilities acquisition and construction services:									
Instructional equipment				98,373					
Noninstructional equipment				848,766					
Total facilities acquisition and construction services				947,139					
Contribution to Charter Schools				3,127,082					
Contribution to school based budgets									
Total expenditures	\$ 358,281	\$ 124,503	\$ 73,449	\$ 88,997,542	\$ 108,785	\$ 37,273	\$ 204,210	\$ 48,055	\$ 68,236
Other financing sources (uses):									
(Return of) Capital lease proceeds									
Total other financing sources (uses)									
Net changes in fund balance									
Fund balance, July 1									
Fund balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Special Revenue Fund
Combining Schedule of Program Revenues and Expenditures - Budgetary Basis
Year Ended June 30, 2016

	Chapter 193		Chapter 192			Foundation For Newark's Future (NTU)	Other Local Programs	2014-2015 Capital Lease PNC Bank	Totals
	Non Public Exam & Classification 2015/16	Non Public Corrective Speech 2015/16	Non Public ESL 2015/16	Non Public Home Instruction 2015/16	Non Public Compensatory Education 2015/16				
REVENUES									
Local sources						\$ 2,651,344	\$ 1,220,440	\$ 41	\$ 3,871,825
State sources	\$ 101,067	\$ 29,679	\$ 90,154	\$ 3,289	\$ 533,911				\$ 90,295,650
Federal sources									\$ 51,400,978
Total revenues	\$ 101,067	\$ 29,679	\$ 90,154	\$ 3,289	\$ 533,911	\$ 2,651,344	\$ 1,220,440	\$ 41	\$ 145,568,453
EXPENDITURES									
Instruction:									
Salaries of teachers									\$ 10,271,773
Other salaries for instruction							\$ 13,071		12,018,439
Purchased prof. and technical services		\$ 29,679	\$ 90,154	\$ 3,289	\$ 533,911				19,582
Purchased prof. and educational services									1,800,329
Other purchased services									828
General supplies							194,600		2,516,134
Textbooks									126,545
Other objects							11,075		150,662
Total instruction		29,679	90,154	3,289	533,911		240,452		27,675,961
Support services:									
Salaries of supervisors of instruction									666,892
Salaries of program directors									735,444
Salaries of other professional staff									6,407,898
Salaries of secretarial and clerical asst.									539,278
Other salaries						\$ 2,461,178	52,144		6,606,188
Salaries of family - parent liason									824,783
Salaries of Community/School/ Social Services Coordinators									145,593
Salaries of master teachers									3,220,276
Personal services - employee benefits						190,166	6,850		9,656,451
Purchased professional and technical services									59,803
Purchased professional-educational services	\$ 101,067						353,770		5,313,378
Other Purchased Professional - Education Services									67,003
Purchased educational services - contracted Pre-K									52,510,153
Purchased educational services - Head Start									6,026,466
Purchased educational services - Capital Lease								\$ 863,149	863,149
Other purchased professional services									394,514
Rentals									54,388
Contr. Services - transportation							8,306		163,927
Other purchased services							4,747		19,583
Communications/Telephone									10,573
Travel							7,408		16,723
Miscellaneous Purchases							18,505		2,378,999
Supplies and materials							434,047		1,417,681
Energy									66,895
Other objects							2,168		402,695
Total support services	101,067					2,651,344	887,945	863,149	98,568,933
Facilities acquisition and construction services:									
Instructional equipment							25,323		202,534
Noninstructional equipment							66,720		915,486
Total facilities acquisition and construction services							92,043		1,118,020
Contribution to Charter Schools.									3,127,082
Contribution to school based budgets									15,941,565
Total expenditures	\$ 101,067	\$ 29,679	\$ 90,154	\$ 3,289	\$ 533,911	\$ 2,651,344	\$ 1,220,440	\$ 863,149	\$ 146,431,561
Other financing sources (uses):									
(Return of) Capital lease proceeds								(1,670,045)	(1,670,045)
Total other financing sources (uses)								(1,670,045)	(1,670,045)
Net changes in fund balance								(2,533,153)	(2,533,153)
Fund balance, July 1								2,533,153	2,533,153
Fund balance, June 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Newark Public Schools
Special Revenue Fund

Schedule of Preschool Education Aid
Budgetary Basis

Year ended June 30, 2016

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
EXPENDITURES:					
Instruction:					
Salaries of teachers	\$ 8,223,303	\$ (1,206,858)	\$ 7,016,445	\$ 6,919,999	\$ 96,446
Other salaries for instruction	3,843,687	377,563	4,221,250	3,816,087	405,163
Purchased prof. and educational services		6,523	6,523	250	6,273
Other purchased services	150,850	(150,850)			
General supplies	1,189,275	416,411	1,605,686	347,322	1,258,364
Other objects	30,000	23,473	53,473	31,339	22,134
Total instruction	13,437,115	(533,738)	12,903,377	11,114,997	1,788,380
Support services:					
Salaries of supervisors of instruction	1,142,000	(730,067)	411,933	401,348	10,585
Salaries of program directors	480,534	(48,932)	431,602	408,521	23,081
Salaries of other professional staff	4,822,015	(502,134)	4,319,881	4,142,635	177,246
Salaries of secretarial and clerical asst.	435,563	(31,935)	403,628	354,701	48,927
Other salaries	1,023,846	657,948	1,681,794	1,350,360	331,434
Salaries of family - parent liason	27,744	413,636	441,380	410,453	30,927
Salaries of Community/School/ Social Services Coordinators		26,835	26,835	26,834	1
Salaries of master teachers	2,926,105	(829,116)	2,096,989	2,096,739	250
Personal services - employee benefits	4,706,949	384,951	5,091,900	5,091,900	
Purchased professional-educational services		86,638	86,638	80,388	6,250
Other Purchased Professional - Education Services	280,000	(213,879)	66,121	59,653	6,468
Purchased educational services - contracted Pre-K	46,284,464	6,291,179	52,575,643	52,510,153	65,490
Purchased educational services - Head Start	8,954,678	(2,928,176)	6,026,502	6,026,466	36
Other purchased professional services	82,980	102,608	185,588	181,837	3,751
Rentals	90,000	(35,611)	54,389	54,388	1
Contracted services - transportation	361,320	(253,075)	108,245	62,228	46,017
Other purchased services	165,000	(147,516)	17,484	8,326	9,158
Insurance		3,000	3,000		3,000
Communications/Telephone		9,894	9,894	9,893	1
Travel	60,000	(53,038)	6,962	3,211	3,751
Miscellaneous Purchases	320,000	(189,757)	130,243	77,420	52,823
Supplies and materials	109,260	317,647	426,907	360,806	66,101
Energy		73,258	73,258	56,875	16,383
Other Objects	47,355	(218)	47,137	33,189	13,948
Total support services	72,319,813	2,404,140	74,723,953	73,808,324	915,629
Facilities acquisition and construction service:					
Instructional equipment	57,360	41,986	99,346	98,373	973
Noninstructional equipment	535,906	2,441,638	2,977,544	848,766	2,128,778
Total facilities acquisition and construction service	593,266	2,483,624	3,076,890	947,139	2,129,751
Contribution to charter schools	2,749,110	377,972	3,127,082	3,127,082	
Total expenditures	\$ 89,099,304	\$ 4,731,998	\$ 93,831,302	\$ 88,997,542	\$ 4,833,760

CALCULATION OF BUDGET AND CARRYOVER

Total revised 2015-16 preschool education aid allocation	\$ 87,729,103
Add: actual carryover June 30, 2015	11,846,574
Add: prior year purchase orders cancelled	2,767,143
Total preschool education aid funds available for 2015/16 budget	102,342,820
Less: 2015/16 budgeted preschool education aid	(93,831,302)
Available & unbudgeted preschool education funds as of June 30, 2016	8,511,518
Add: June 30, 2016 unexpended preschool education aid	4,833,760
2015-16 carryover - preschool education aid	\$ 13,345,278
2015-16 preschool education aid carryover aid budgeted for preschool programs 2016-17	\$ 3,415,166

Capital Projects Fund

Newark Public Schools
Capital Projects Fund

Summary Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budgetary Basis

Year ended June 30, 2016

Revenues

State sources:	
SDA grants	\$ 41,216,988
Local sources:	
Interest earnings	<u>19,243</u>
Total revenues	41,236,231

Expenditures

Other purchased professional and technical services	174,831
Construction services	<u>48,806,248</u>
Total expenditures	<u>48,981,079</u>
(Deficiency) of revenues (under) expenditures	<u>(7,744,848)</u>

Other financing sources (uses)

Proceeds from Capital Lease	12,669,000
Transfers out	<u>(183,296)</u>
Total other financing source (uses)	<u>12,485,704</u>

Excess of revenues over expenditures and other financing (uses)	4,740,856
Fund balance, July 1	<u>24,493,205</u>
Fund balance, June 30	<u>\$ 29,234,061</u>

Reconciliation to GAAP basis

Fund balance, June 30, 2016 - budgetary basis	\$ 29,234,061
Less:	
SDA unearned revenue not recognizable on a GAAP Basis	\$ 2,077,429
Awards from the City not expended as of June 30, 2016	<u>14,186,472</u>
	<u>16,263,901</u>
Fund balance, June 30, 2016 - GAAP basis	<u>\$ 12,970,160</u>

Newark Public Schools
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Various SDA Approved In-District Projects

From Inception and for the year ended June 30, 2016

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant	\$ 27,131,553		\$ 27,131,553	\$ 27,131,553
Proceeds from Capital Lease			-	12,669,208
Total revenues	<u>27,131,553</u>	<u>-</u>	<u>27,131,553</u>	<u>39,800,761</u>
Expenditures and other financing uses				
Purchased professional and technical services	7,353,880	233,153	7,587,033	7,736,636
Construction services	10,453,459	7,013,631	17,467,091	32,064,125
Total expenditures	<u>17,807,339</u>	<u>7,246,784</u>	<u>25,054,124</u>	<u>39,800,761</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 9,324,214</u>	<u>\$ (7,246,784)</u>	<u>\$ 2,077,429</u>	<u>\$ -</u>

Newark Public Schools
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Technology Upgrades - Technology High School

From Inception and for the year ended June 30, 2016

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and other financing sources				
State Sources - SDA Grant	\$ 2,246,811		\$ 2,246,811	\$ 2,246,811
Proceeds from Capital Lease				
Total revenues	<u>2,246,811</u>	<u>-</u>	<u>2,246,811</u>	<u>2,246,811</u>
Expenditures and other financing uses				
Purchased professional and technical services	2,172,710	74,101	2,246,811	2,246,811
Construction services				
Total expenditures	<u>2,172,710</u>	<u>74,101</u>	<u>2,246,811</u>	<u>2,246,811</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 74,101</u>	<u>\$ (74,101)</u>	<u>\$ -</u>	<u>\$ -</u>
Additional project information				
Project number	3570-056-10-00CZ-00			
Grant date	4/12/2010			
Original Authorized Cost	\$ 159,000			
Additional Authorized Cost	2,087,811			
Revised Authorized Cost	2,246,811			
Percentage Increase over Original Authorized Cost	1313.09%			
Percentage completion	100.00%			
Original target completion date	9/30/2011			
Revised target completion date	Complete			

Newark Public Schools
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status
(Budgetary Basis)

Auditorium Renovations - Arts High School

From Inception and for the year ended June 30, 2016

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant	\$ 4,745,193	\$ (80,109)	\$ 4,665,084	\$ 4,665,084
Proceeds from Capital Lease				
Total revenues	<u>4,745,193</u>	<u>(80,109)</u>	<u>4,665,084</u>	<u>4,665,084</u>
Expenditures and other financing uses				
Purchased professional and technical services	4,521,829	143,255	4,665,084	4,665,084
Construction services				
Total expenditures	<u>4,521,829</u>	<u>143,255</u>	<u>4,665,084</u>	<u>4,665,084</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 223,364</u>	<u>\$ (223,364)</u>	<u>\$ -</u>	<u>\$ -</u>
Additional project information				
Project number	3570-010-10-00CA-00			
Grant date	4/12/2010			
Original Authorized Cost	\$ 316,420			
Additional Authorized Cost	4,348,664			
Revised Authorized Cost	4,665,084			
Percentage Increase over Original				
Authorized Cost	1374.33%			
Percentage completion				
Original target completion date	12/31/2011			
Revised target completion date	Complete			

Newark Public Schools
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Exterior Doors and Hardware Project - Warren Street Elementary School

From Inception and for the year ended June 30, 2016

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant	\$ 19,893		\$ 19,893	\$ 19,893
Proceeds from Capital Lease				
Total revenues	<u>19,893</u>	<u>-</u>	<u>19,893</u>	<u>19,893</u>
Expenditures and other financing uses				
Purchased professional and technical services	15,000	\$ 4,893	19,893	19,893
Construction services				
Total expenditures	<u>15,000</u>	<u>4,893</u>	<u>19,893</u>	<u>19,893</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 4,893</u>	<u>\$ (4,893)</u>	<u>\$ -</u>	<u>\$ -</u>
Additional project information				
Project number	3570-720-08-0GAO			
Grant date	11/3/2008			
Original Authorized Cost	\$ 19,893			
Additional Authorized Cost				
Revised Authorized Cost	19,893			
Percentage Increase over Original Authorized Cost	0.00%			
Percentage completion	100.00%			
Original target completion date	9/30/2011			
Revised target completion date	Complete			

Newark Public Schools
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Roof Repairs and Maintenance - Mc Kinley

From Inception and for the year ended June 30, 2016

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and other financing sources				
State Sources - SDA Grant	\$ 1,405,608		\$ 1,405,608	\$ 1,405,608
Proceeds from Capital Lease				
Total revenues	<u>1,405,608</u>	<u>-</u>	<u>1,405,608</u>	<u>1,405,608</u>
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services	647,043	\$ 423,187	1,070,230	1,405,608
Total expenditures	<u>647,043</u>	<u>423,187</u>	<u>1,070,230</u>	<u>1,405,608</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 758,565</u>	<u>\$ (423,187)</u>	<u>\$ 335,378</u>	<u>\$ -</u>
Additional project information				
Project number	3570-520-12-0ADN			
Grant date	3/18/2013			
Original Authorized Cost	\$ 15,000			
Additional Authorized Cost	1,390,608			
Revised Authorized Cost	1,405,608			
Percentage Increase over Original Authorized Cost	9270.72%			
Percentage completion	76.14%			
Original target completion date	8/31/2014			
Revised target completion date	11/1/2016			

Newark Public Schools
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status
(Budgetary Basis)

Exterior Door Project - Newark Vocational School

From Inception and for the year ended June 30, 2016

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant	\$ 403,217	\$ -	\$ 403,217	\$ 403,217
Proceeds from Capital Lease				
Total revenues	<u>403,217</u>	<u>-</u>	<u>403,217</u>	<u>403,217</u>
Expenditures and other financing uses				
Purchased professional and technical services	395,241	7,976	403,217	403,217
Construction services				
Total expenditures	<u>395,241</u>	<u>7,976</u>	<u>403,217</u>	<u>403,217</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 7,976</u>	<u>\$ (7,976)</u>	<u>\$ -</u>	<u>\$ -</u>
Additional project information				
Project number	3570-045-08-0GAE			
Grant date	11/3/2008			
Original Authorized Cost	\$ 419,077			
Additional Authorized Cost	-			
Revised Authorized Cost	419,077			
Percentage Decrease over Original				
Authorized Cost	0.00%			
Percentage completion				
Original target completion date	9/30/2011			
Revised target completion date	Complete			

Newark Public Schools
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Exterior Masonry Repairs - Peshine Avenue

From Inception and for the year ended June 30, 2016

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant	\$ 78,690		\$ 78,690	\$ 78,690
Proceeds from Capital Lease				
Total revenues	<u>78,690</u>	<u>-</u>	<u>78,690</u>	<u>78,690</u>
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services	60,690	\$ 484	61,174	78,690
Total expenditures	<u>60,690</u>	<u>484</u>	<u>61,174</u>	<u>78,690</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 18,000</u>	<u>\$ (484)</u>	<u>\$ 17,516</u>	<u>\$ -</u>
Additional project information				
Project number	3570-600-12-0ADO			
Grant date	3/18/2013			
Original Authorized Cost	\$ 15,000			
Additional Authorized Cost	63,690			
Revised Authorized Cost	78,690			
Percentage Increase over Original Authorized Cost	424.60%			
Percentage completion	77.74%			
Original target completion date	8/31/2014			
Revised target completion date	8/31/2017			

Newark Public Schools
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status
(Budgetary Basis)

Exterior Doors Project - Fourteenth Avenue School

From Inception and for the year ended June 30, 2016

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant	\$ 65,841		\$ 65,841	\$ 65,841
Proceeds from Capital Lease				
Total revenues	<u>65,841</u>	<u>-</u>	<u>65,841</u>	<u>65,841</u>
Expenditures and other financing uses				
Purchased professional and technical services	62,913	\$ 2,928	65,841	65,841
Construction services				
Total expenditures	<u>62,913</u>	<u>2,928</u>	<u>65,841</u>	<u>65,841</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 2,928</u>	<u>\$ (2,928)</u>	<u>\$ -</u>	<u>\$ -</u>
Additional project information				
Project number	3570-420-08-0FAS			
Grant date	11/3/2008			
Original Authorized Cost	\$ 68,312			
Additional Authorized Cost	(2,471)			
Revised Authorized Cost	65,841			
Percentage Decrease over Original Authorized Cost	-3.62%			
Percentage completion	100.00%			
Original target completion date	9/30/2011			
Revised target completion date	Complete			

Newark Public Schools
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Energy Savings Improvement Plan

From Inception and for the year ended June 30, 2016

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant				
Proceeds from Capital Lease	\$ -	\$ 12,669,208	\$ 12,669,208	\$ 12,669,208
Total revenues	<u>-</u>	<u>12,669,208</u>	<u>12,669,208</u>	<u>12,669,208</u>
Expenditures and other financing uses				
Purchased professional and technical services		15,000	15,000	15,000
Construction services		586,251	586,251	12,654,208
Total expenditures	<u>-</u>	<u>601,251</u>	<u>601,251</u>	<u>12,669,208</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ 12,067,957</u>	<u>\$ 12,067,957</u>	<u>\$ -</u>
Additional project information				
Project number		N/A		
Grant date		N/A		
Original Authorized Capital Lease Cost	\$ 12,669,208			
Additional Authorized Cost				
Revised Authorized Cost		12,669,208		
Percentage Increase over Original				
Authorized Cost		0.00%		
Percentage completion				
Original target completion date		4.75%		
Original target completion date		6/30/2016		
Revised target completion date		6/30/2017		

Newark Public Schools
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Exterior Steps Project - Dayton Street Elementary School

From Inception and for the year ended June 30, 2016

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and other financing sources				
State Sources - SDA Grant	\$ 195,832		\$ 195,832	\$ 195,832
Proceeds from Capital Lease				
Total revenues	<u>195,832</u>	<u>-</u>	<u>195,832</u>	<u>195,832</u>
Expenditures and other financing uses				
Purchased professional and technical services	23,283		23,283	30,000
Construction services	149,584	\$ 22,965	172,549	165,832
Total expenditures	<u>172,867</u>	<u>22,965</u>	<u>195,832</u>	<u>195,832</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 22,965</u>	<u>\$ (22,965)</u>	<u>\$ -</u>	<u>\$ -</u>
Additional project information				
Project number	3570-370-08-0FAZ			
Grant date	11/3/2008			
Original Authorized Cost	\$ 195,832			
Additional Authorized Cost				
Revised Authorized Cost	195,832			
Percentage Increase over Original Authorized Cost	0.00%			
Percentage completion	100.00%			
Original target completion date	9/30/2011			
Revised target completion date	Complete			

Newark Public Schools
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Exterior Masonry Repairs - Hawthorne Avenue

From Inception and for the year ended June 30, 2016

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant	\$ 64,920		\$ 64,920	\$ 64,920
Proceeds from Capital Lease				
Total revenues	<u>64,920</u>	<u>-</u>	<u>64,920</u>	<u>64,920</u>
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services	61,553		61,553	64,920
Total expenditures	<u>61,553</u>	<u>-</u>	<u>61,553</u>	<u>64,920</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 3,367</u>	<u>\$ -</u>	<u>\$ 3,367</u>	<u>\$ -</u>
Additional project information				
Project number	3570-470-12-0ABV			
Grant date	3/18/2013			
Original Authorized Cost	\$ 15,000			
Additional Authorized Cost	49,920			
Revised Authorized Cost	64,920			
Percentage Increase over Original Authorized Cost	332.80%			
Percentage completion	94.81%			
Original target completion date	8/31/2014			
Revised target completion date	8/31/2017			

Newark Public Schools
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Mason Repairs to Chimneys - West Side High

From Inception and for the year ended June 30, 2016

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and other financing sources				
State Sources - SDA Grant	\$ 499,535		\$ 499,535	\$ 499,535
Proceeds from Capital Lease				
Total revenues	<u>499,535</u>	<u>-</u>	<u>499,535</u>	<u>499,535</u>
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services	253,095	\$ 210,894	463,989	499,535
Total expenditures	<u>253,095</u>	<u>210,894</u>	<u>463,989</u>	<u>499,535</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 246,440</u>	<u>\$ (210,894)</u>	<u>\$ 35,546</u>	<u>\$ -</u>
Additional project information				
Project number	3570-080-12-0ABW			
Grant date	3/18/2013			
Original Authorized Cost	\$ 15,000			
Additional Authorized Cost	484,535			
Revised Authorized Cost	499,535			
Percentage Increase over Original Authorized Cost	3230.23%			
Percentage completion	92.88%			
Original target completion date	8/31/2014			
Revised target completion date	9/15/2016			

Newark Public Schools
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Exterior Masonry Repairs - Arts High

From Inception and for the year ended June 30, 2016

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant	\$ 2,290,562		\$ 2,290,562	\$ 2,290,562
Proceeds from Capital Lease				
Total revenues	<u>2,290,562</u>	<u>-</u>	<u>2,290,562</u>	<u>2,290,562</u>
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services	403,878	\$ 1,053,422	1,457,300	2,290,562
Total expenditures	<u>403,878</u>	<u>1,053,422</u>	<u>1,457,300</u>	<u>2,290,562</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 1,886,684</u>	<u>\$ (1,053,422)</u>	<u>\$ 833,262</u>	<u>\$ -</u>
Additional project information				
Project number	3570-010-12-0ADE			
Grant date	3/18/2013			
Original Authorized Cost	\$ 15,000			
Additional Authorized Cost	2,275,562			
Revised Authorized Cost	2,290,562			
Percentage Increase over Original Authorized Cost	15170.41%			
Percentage completion	63.62%			
Original target completion date	8/31/2014			
Revised target completion date	11/15/2016			

Newark Public Schools
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Exterior Masonry Repairs - Newark Vocational

From Inception and for the year ended June 30, 2016

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and other financing sources				
State Sources - SDA Grant	\$ 268,830		\$ 268,830	\$ 268,830
Proceeds from Capital Lease				
Total revenues	<u>268,830</u>	<u>-</u>	<u>268,830</u>	<u>268,830</u>
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services	266,326		266,326	268,830
Total expenditures	<u>266,326</u>	<u>-</u>	<u>266,326</u>	<u>268,830</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 2,504</u>	<u>\$ -</u>	<u>\$ 2,504</u>	<u>\$ -</u>
Additional project information				
Project number	3570-045-12-0ADF			
Grant date	3/18/2013			
Original Authorized Cost	\$ 15,000			
Additional Authorized Cost	253,830			
Revised Authorized Cost	268,830			
Percentage Increase over Original Authorized Cost	1692.20%			
Percentage completion	99.07%			
Original target completion date	8/31/2014			
Revised target completion date	12/31/2016			

Newark Public Schools
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Window Repair and Maintenance - Newark Vocational

From Inception and for the year ended June 30, 2016

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and other financing sources				
State Sources - SDA Grant	\$ 254,772		\$ 254,772	\$ 254,772
Proceeds from Capital Lease				
Total revenues	<u>254,772</u>	<u>-</u>	<u>254,772</u>	<u>254,772</u>
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services	235,482		235,482	254,772
Total expenditures	<u>235,482</u>	<u>-</u>	<u>235,482</u>	<u>254,772</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 19,290</u>	<u>\$ -</u>	<u>\$ 19,290</u>	<u>\$ -</u>
Additional project information				
Project number	3570-045-12-0ADG			
Grant date	3/18/2013			
Original Authorized Cost	\$ 15,000			
Additional Authorized Cost	239,772			
Revised Authorized Cost	254,772			
Percentage Increase over Original				
Authorized Cost	1598.48%			
Percentage completion				
Original target completion date	8/31/2014			
Revised target completion date	12/31/2016			

Newark Public Schools
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Exterior Masonry Repairs - Malcolm X. Shabazz

From Inception and for the year ended June 30, 2016

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and other financing sources				
State Sources - SDA Grant	\$ 355,875	\$ -	\$ 355,875	\$ 355,875
Proceeds from Capital Lease				
Total revenues	<u>355,875</u>	<u>-</u>	<u>355,875</u>	<u>355,875</u>
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services	339,408		339,408	355,875
Total expenditures	<u>339,408</u>	<u>-</u>	<u>339,408</u>	<u>355,875</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 16,467</u>	<u>\$ -</u>	<u>\$ 16,467</u>	<u>\$ -</u>
Additional project information				
Project number	3570-050-12-0ACY			
Grant date	3/18/2013			
Original Authorized Cost	\$ 15,000			
Additional Authorized Cost	340,875			
Revised Authorized Cost	355,875			
Percentage Increase over Original Authorized Cost	2272.50%			
Percentage completion	95.37%			
Original target completion date	8/31/2014			
Revised target completion date	12/31/2017			

Newark Public Schools
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Roof Repairs and Maintenance - Malcolm X. Shabazz

From Inception and for the year ended June 30, 2016

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and other financing sources				
State Sources - SDA Grant	\$ 216,990		\$ 216,990	\$ 216,990
Proceeds from Capital Lease				
Total revenues	<u>216,990</u>	<u>-</u>	<u>216,990</u>	<u>216,990</u>
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services	194,278	\$ 17,771	212,049	216,990
Total expenditures	<u>194,278</u>	<u>17,771</u>	<u>212,049</u>	<u>216,990</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 22,712</u>	<u>\$ (17,771)</u>	<u>\$ 4,941</u>	<u>\$ -</u>
Additional project information				
Project number	3570-050-12-0ADC			
Grant date	3/18/2013			
Original Authorized Cost	\$ 15,000			
Additional Authorized Cost	201,990			
Revised Authorized Cost	216,990			
Percentage Increase over Original Authorized Cost	1346.60%			
Percentage completion	97.72%			
Original target completion date	8/31/2014			
Revised target completion date	12/31/2017			

Newark Public Schools
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Exterior Masonry Repairs - Weequahic HS

From Inception and for the year ended June 30, 2016

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and other financing sources				
State Sources - SDA Grant	\$ 1,091,992		\$ 1,091,992	\$ 1,091,992
Proceeds from Capital Lease				
Total revenues	<u>1,091,992</u>	<u>-</u>	<u>1,091,992</u>	<u>1,091,992</u>
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services	910,069	\$ 99,691	1,009,760	1,091,992
Total expenditures	<u>910,069</u>	<u>99,691</u>	<u>1,009,760</u>	<u>1,091,992</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 181,923</u>	<u>\$ (99,691)</u>	<u>\$ 82,232</u>	<u>\$ -</u>
Additional project information				
Project number	3570-070-12-0ADD			
Grant date	3/18/2013			
Original Authorized Cost	\$ 15,000			
Additional Authorized Cost	1,076,992			
Revised Authorized Cost	1,091,992			
Percentage Increase over Original Authorized Cost	7179.95%			
Percentage completion	92.47%			
Original target completion date	8/31/2014			
Revised target completion date	8/15/2016			

Newark Public Schools
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status
(Budgetary Basis)

Exterior Masonry Repairs - Abington Avenue

From Inception and for the year ended June 30, 2016

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and other financing sources				
State Sources - SDA Grant	\$ 2,822,873		\$ 2,822,873	\$ 2,822,873
Proceeds from Capital Lease				
Total revenues	<u>2,822,873</u>	<u>-</u>	<u>2,822,873</u>	<u>2,822,873</u>
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services	1,622,441	\$ 1,020,154	2,642,595	2,822,873
Total expenditures	<u>1,622,441</u>	<u>1,020,154</u>	<u>2,642,595</u>	<u>2,822,873</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 1,200,432</u>	<u>\$ (1,020,154)</u>	<u>\$ 180,278</u>	<u>\$ -</u>
Additional project information				
Project number	3570-170-12-0ACZ			
Grant date	3/18/2013			
Original Authorized Cost	\$ 15,000			
Additional Authorized Cost	2,807,873			
Revised Authorized Cost	2,822,873			
Percentage Increase over Original Authorized Cost	18719.15%			
Percentage completion	90.00%			
Original target completion date	8/31/2014			
Revised target completion date	11/15/2016			

Newark Public Schools
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Roof Repairs and Maintenance - Abington Avenue

From Inception and for the year ended June 30, 2016

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and other financing sources				
State Sources - SDA Grant	\$ 2,130,112		\$ 2,130,112	\$ 2,130,112
Proceeds from Capital Lease				
Total revenues	<u>2,130,112</u>	<u>-</u>	<u>2,130,112</u>	<u>2,130,112</u>
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services	187,025	\$ 1,834,279	2,021,304	2,130,112
Total expenditures	<u>187,025</u>	<u>1,834,279</u>	<u>2,021,304</u>	<u>2,130,112</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 1,943,087</u>	<u>\$ (1,834,279)</u>	<u>\$ 108,808</u>	<u>\$ -</u>
Additional project information				
Project number	3570-170-12-0ADA			
Grant date	3/18/2013			
Original Authorized Cost	\$ 15,000			
Additional Authorized Cost	2,115,112			
Revised Authorized Cost	2,130,112			
Percentage Increase over Original Authorized Cost	14100.75%			
Percentage completion	90.00%			
Original target completion date	8/31/2014			
Revised target completion date	11/15/2016			

Newark Public Schools
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Roof Repairs and Maintenance - Ann Street

From Inception and for the year ended June 30, 2016

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant	\$ 2,410,269		\$ 2,410,269	\$ 2,410,269
Proceeds from Capital Lease				
Total revenues	<u>2,410,269</u>	<u>-</u>	<u>2,410,269</u>	<u>2,410,269</u>
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services	236,419	\$ 1,923,106	2,159,525	2,410,269
Total expenditures	<u>236,419</u>	<u>1,923,106</u>	<u>2,159,525</u>	<u>2,410,269</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 2,173,850</u>	<u>\$ (1,923,106)</u>	<u>\$ 250,744</u>	<u>\$ -</u>
Additional project information				
Project number	3570-200-12-0ADB			
Grant date	3/18/2013			
Original Authorized Cost	\$ 15,000			
Additional Authorized Cost	2,395,269			
Revised Authorized Cost	2,410,269			
Percentage Increase over Original Authorized Cost	15968.46%			
Percentage completion	89.60%			
Original target completion date	8/31/2014			
Revised target completion date	11/15/2016			

Newark Public Schools
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status
(Budgetary Basis)

Exterior Masonry Repairs - Avon Avenue

From Inception and for the year ended June 30, 2016

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and other financing sources				
State Sources - SDA Grant	\$ 81,010		\$ 81,010	\$ 81,010
Proceeds from Capital Lease				
Total revenues	<u>81,010</u>	<u>-</u>	<u>81,010</u>	<u>81,010</u>
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services	<u>63,010</u>	<u>\$ 1,505</u>	<u>64,515</u>	<u>81,010</u>
Total expenditures	<u>63,010</u>	<u>1,505</u>	<u>64,515</u>	<u>81,010</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 18,000</u>	<u>\$ (1,505)</u>	<u>\$ 16,495</u>	<u>\$ -</u>
Additional project information				
Project number	3570-220-12-0ADH			
Grant date	3/18/2013			
Original Authorized Cost	\$ 15,000			
Additional Authorized Cost	66,010			
Revised Authorized Cost	81,010			
Percentage Increase over Original Authorized Cost	440.07%			
Percentage completion	79.64%			
Original target completion date	8/31/2014			
Revised target completion date	8/31/2017			

Newark Public Schools
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Roof Repairs and Maintenance - Chancellor Avenue Annex

From Inception and for the year ended June 30, 2016

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and other financing sources				
State Sources - SDA Grant	\$ 802,373		\$ 802,373	\$ 802,373
Proceeds from Capital Lease				
Total revenues	<u>802,373</u>	<u>-</u>	<u>802,373</u>	<u>802,373</u>
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services	327,928	\$ 321,794	649,722	802,373
Total expenditures	<u>327,928</u>	<u>321,794</u>	<u>649,722</u>	<u>802,373</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 474,445</u>	<u>\$ (321,794)</u>	<u>\$ 152,651</u>	<u>\$ -</u>
Additional project information				
Project number	3570-335-12-0ADI			
Grant date	3/18/2013			
Original Authorized Cost	\$ 15,000			
Additional Authorized Cost	787,373			
Revised Authorized Cost	802,373			
Percentage Increase over Original Authorized Cost	5249.15%			
Percentage completion	80.98%			
Original target completion date	8/31/2014			
Revised target completion date	9/15/2016			

Newark Public Schools
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status
(Budgetary Basis)

Roof Repairs and Maintenance - Dayton Street

From Inception and for the year ended June 30, 2016

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and other financing sources				
State Sources - SDA Grant	\$ 15,000		\$ 15,000	\$ 15,000
Proceeds from Capital Lease				
Total revenues	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>15,000</u>
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services	15,000		15,000	15,000
Total expenditures	<u>15,000</u>	<u>-</u>	<u>15,000</u>	<u>15,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Additional project information				
Project number	3570-370-12-0ADJ			
Grant date	3/18/2013			
Original Authorized Cost	\$ 15,000			
Additional Authorized Cost	-			
Revised Authorized Cost	15,000			
Percentage Increase over Original Authorized Cost	0.00%			
Percentage completion	100.00%			
Original target completion date	8/31/2014			
Revised target completion date	Completed			

Newark Public Schools
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Exterior Masonry Repairs - Fourteenth Avenue

From Inception and for the year ended June 30, 2016

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and other financing sources				
State Sources - SDA Grant	\$ 62,000		\$ 62,000	\$ 62,000
Proceeds from Capital Lease				
Total revenues	<u>62,000</u>	<u>-</u>	<u>62,000</u>	<u>62,000</u>
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services	44,000		44,000	62,000
Total expenditures	<u>44,000</u>	<u>-</u>	<u>44,000</u>	<u>62,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 18,000</u>	<u>\$ -</u>	<u>\$ 18,000</u>	<u>\$ -</u>
Additional project information				
Project number	3570-420-12-0ADK			
Grant date	3/18/2013			
Original Authorized Cost	\$ 15,000			
Additional Authorized Cost	47,000			
Revised Authorized Cost	62,000			
Percentage Increase over Original Authorized Cost	313.33%			
Percentage completion	70.97%			
Original target completion date	8/31/2014			
Revised target completion date	8/31/2017			

Newark Public Schools
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Exterior Masonry Repairs - Madison Avenue

From Inception and for the year ended June 30, 2016

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and other financing sources				
State Sources - SDA Grant	\$ 77,690		\$ 77,690	\$ 77,690
Proceeds from Capital Lease				
Total revenues	<u>77,690</u>	<u>-</u>	<u>77,690</u>	<u>77,690</u>
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services	15,000	62,690	77,690	77,690
Total expenditures	<u>15,000</u>	<u>62,690</u>	<u>77,690</u>	<u>77,690</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 62,690</u>	<u>\$ (62,690)</u>	<u>\$ -</u>	<u>\$ -</u>
Additional project information				
Project number	3570-500-12-0ADL			
Grant date	3/18/2013			
Original Authorized Cost	\$ 15,000			
Additional Authorized Cost	62,690			
Revised Authorized Cost	77,690			
Percentage Increase over Original Authorized Cost	417.93%			
Percentage completion	100.00%			
Original target completion date	8/31/2014			
Revised target completion date	Completed			

Newark Public Schools
Capital Projects Fund

Schedule of Project Revenues, Expenditures, Project Balance and Project Status

(Budgetary Basis)

Exterior Masonry Repairs - Maple Avenue

From Inception and for the year ended June 30, 2016

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and other financing sources				
State Sources - SDA Grant	\$ 95,210		\$ 95,210	\$ 95,210
Proceeds from Capital Lease				
Total revenues	<u>95,210</u>	<u>-</u>	<u>95,210</u>	<u>95,210</u>
Expenditures and other financing uses				
Purchased professional and technical services				
Construction services	77,210	\$ 18,000	95,210	95,210
Total expenditures	<u>77,210</u>	<u>18,000</u>	<u>95,210</u>	<u>95,210</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 18,000</u>	<u>\$ (18,000)</u>	<u>\$ -</u>	<u>\$ -</u>
Additional project information				
Project number	3570-510-12-0ADM			
Grant date	3/18/2013			
Original Authorized Cost	\$ 15,000			
Additional Authorized Cost	80,210			
Revised Authorized Cost	95,210			
Percentage Increase over Original Authorized Cost	534.73%			
Percentage completion	100.00%			
Original target completion date	8/31/2014			
Revised target completion date	Completed			

Newark Public Schools
Capital Projects Fund
Summary Schedule of Project Expenditures
From Inception and for the year ended June 30, 2016

Project Number	Issue/Project Title	Appropriations	Expenditures to Date			Unexpended Balance
			Prior Year	Adjustments	Current Year	
District Projects:						
	Various Capital Projects Prior to 2002	\$ 960,625	\$ 91,039			\$ 869,586
9301 - 12	Tank Closure and Gas conversion ,Repl/Upgrade Fire Alarms, Locks/sys, Intercoms, Repl/Upgrade Emergency Generator and Ventilation Systems, Imp. of Roofs, Walls, and Windows, Modular Classes-Phase III, Boiler Room Rehab and Heating System Repl. at Various Schools, New Bel-Run School, Mal X. Sbz Athletic Complex, Land Acq., Central High Athletic Complex, Design/Land Acq. Eastward Elem. School Land Acq. for Sec Program/West Side Campus and Int/Ext improvements to Harold Wilson School Lease acquisition of Distance Learning Phase II equipment	75,687,010	75,654,185			32,825
2005	City of Newark in the County of Essex, New Jersey School Bonds, on behalf of The Newark State-Operated School District, Facilities Plan/ Community Schools, Emergent Health and Safety Projects, Outdoor Education/ Recreational Spaces, Student Center, Renovations To School Stadium, Renovations to Untermann Field, Warehouse/Central Kitchen Facility	63,700,000	49,513,528			14,186,472
2016	Energy Savings Improvement Plan	12,669,000			\$ 601,251	12,067,749
Various In-District SDA Projects						
	Warren Street ES, Exterior Doors & Hardware Project	19,893	15,000	\$ 4,893		
	Quitman Street ES, Soil Settlement Issues Project	124,957	124,957			
	Newark Vocational, Exterior Doors Project	403,217	395,241	7,976		
	Fourteenth Ave ES, Exterior Doors Project.	65,841	62,913	2,928		
	Dayton Street ES, Exterior Steps Project	195,832	172,867	14,546	8,419	
	Camden Street ES, Roof Replacement Project	760,085	760,085			
	Wilson Avenue ES, PA System Project	206,167	206,167			
	Weequahic HS, PA System Project	431,097	427,436	3,661		
	Lincoln ES, Chimney Repairs & PA/ Clock System Project	188,165	188,165			
	MLK JR MS, Boiler Projects	1,288,820	1,288,820			
	Cleveland ES, Boilers Project	1,304,285	1,304,256	29		
	Fifteenth Ave ES, PA / Clock System Project	206,987	206,987			
	Technology High, Technology Updates	2,246,811	2,172,710	74,101		
	Arts High, Auditorium Renovations	4,665,084	4,521,829	(23,266)	166,521	
	Hawthorne Avenue, Exterior Masonry Repairs	64,920	61,553			3,367
	West Side High, Mason Repairs to Chimneys	499,535	253,095		210,894	35,546
	Arts High, Exterior Masonry Repairs	2,290,562	403,878		1,053,422	833,262
	Newark Vocational, Exterior Masonry Repairs	268,830	266,326			2,504
	Newark Vocational, Window Repair and Maintenance	254,772	235,482			19,290
	Malcolm X. Shabazz, Exterior Masonry Repairs	355,875	339,408			16,467
	Malcolm X. Shabazz, Roof Repairs and Maintenance	216,990	194,278		17,771	4,941
	Weequahic HS, Exterior Masonry Repairs	1,091,992	910,069		99,691	82,232
	Abington Avenue, Exterior Masonry Repairs	2,822,873	1,622,441		1,020,154	180,278
	Abington Avenue, Roof Repairs and Maintenance	2,130,112	187,025		1,834,279	108,808
	Ann Street, Roof Repairs and Maintenance	2,410,269	236,419		1,923,106	250,744
	Avon Avenue, Exterior Masonry Repairs	81,010	63,010		1,505	16,495
	Chancellor Avenue Annex, Roof Repairs and Maintenance	802,373	327,978		321,794	152,601
	Dayton Street, Roof Repairs and Maintenance	15,000	15,000			
	Fourteenth Avenue, Exterior Masonry Repairs	62,000	44,000			18,000
	Madison Avenue, Exterior Masonry Repairs	77,690	15,000	62,690		
	Maple Avenue, Exterior Masonry Repairs	95,210	77,210	16,495	1,505	
	Mckinley, Roof Repairs and Maintenance	1,405,608	647,043		423,187	335,378
	Peshine Avenue, Exterior Masonry Repairs	78,691	60,691		484	17,516
		<u>27,131,553</u>	<u>17,807,339</u>	<u>164,053</u>	<u>7,082,732</u>	<u>2,077,429</u>
	District Project totals	167,479,188	143,066,091	164,053	7,683,983	29,234,061
	New Jersey Schools Development Authority projects	828,785,648	744,776,472		41,297,096	42,712,080
	District Project totals	<u>\$ 996,264,836</u>	<u>\$ 887,842,563</u>	<u>\$ 164,053</u>	<u>\$ 48,981,079</u>	<u>\$ 71,946,141</u>

Internal Service Funds

Newark Public Schools
Internal Service Funds

Combining Statement of Net Position

June 30, 2016

	<u>Self Insurance</u>	<u>Warehouse</u>	<u>Totals</u>
Assets			
Cash and cash equivalents	\$ 27,600,967	\$ 498,600	\$ 28,099,567
Cash held with fiscal agents	328,376		328,376
Inventories		362,530	362,530
Total assets	<u>27,929,343</u>	<u>861,130</u>	<u>28,790,473</u>
Liabilities			
Accounts payable	1,099,096	39,992	1,139,088
Accrued liabilities for insurance claims	26,830,247		26,830,247
Total liabilities	<u>27,929,343</u>	<u>39,992</u>	<u>27,969,335</u>
Net Position			
Unrestricted		821,138	821,138
Total net position	<u>\$ -</u>	<u>\$ 821,138</u>	<u>\$ 821,138</u>

Newark Public Schools
Internal Service Funds

Combining Statement of Revenues, Expenses and
Changes in Net Position

Year ended June 30, 2016

	<u>Self Insurance</u>	<u>Warehouse</u>	<u>Totals</u>
Operating revenues:			
Services provided by other funds	\$ 12,517,778	\$ 749,206	\$ 13,266,984
Total operating revenues	<u>12,517,778</u>	<u>749,206</u>	<u>13,266,984</u>
Operating expenses:			
Salaries	244,365	431,545	675,910
Employee benefits	75,819	111,499	187,318
Purchased professional services	629,377		629,377
Supplies and materials	756	299,516	300,272
Insurance	11,660,196		11,660,196
Miscellaneous	781		781
Total operating expenses	<u>12,611,294</u>	<u>842,560</u>	<u>13,453,854</u>
Operating (loss)	(93,516)	(93,354)	(186,870)
Nonoperating revenues:			
Investment income	93,516		93,516
Total nonoperating revenues	<u>93,516</u>		<u>93,516</u>
Change in net position	-	(93,354)	(93,354)
Total net position-beginning	-	914,492	914,492
Total net position-ending	<u>\$ -</u>	<u>\$ 821,138</u>	<u>\$ 821,138</u>

Newark Public Schools
Internal Service Funds

Combining Statement of Cash Flows

Year ended June 30, 2016

	Self Insurance	Warehouse	Totals
Cash flows from operating activities			
Receipts from services provided	\$ 12,517,778	\$ 749,206	\$ 13,266,984
Payments to employees	(244,365)	(431,545)	(675,910)
Payments for employee benefits	(75,819)	(111,499)	(187,318)
Payments to suppliers	(630,133)	(251,825)	(881,958)
Payments for insurance	(9,903,557)		(9,903,557)
Payments for miscellaneous purposes	(781)		(781)
Net cash provided by (used for) operating activities	<u>1,663,123</u>	<u>(45,663)</u>	<u>1,617,460</u>
Cash flows from investing activities			
Cash received from investments	93,516		93,516
Net cash provided by investing activities	<u>93,516</u>		<u>93,516</u>
Net increase (decrease) in cash and cash equivalents	1,756,639	(45,663)	1,710,976
Cash and cash equivalents, beginning of year	<u>25,844,328</u>	<u>544,263</u>	<u>26,388,591</u>
Cash and cash equivalents, end of year	<u>\$ 27,600,967</u>	<u>\$ 498,600</u>	<u>\$ 28,099,567</u>
Reconciliation of operating (loss) to net cash provided by (used for) operating activities			
Operating (loss)	\$ (93,516)	\$ (93,354)	\$ (186,870)
Adjustments to reconcile operating (loss) to net cash provided by (used for) operating activities:			
Change in assets and liabilities:			
Decrease in inventory		13,848	13,848
Increase in accounts payable	563,840	33,843	597,683
Increase in accrued liabilities	1,192,799		1,192,799
Net cash provided by (used for) operating activities	<u>\$ 1,663,123</u>	<u>\$ (45,663)</u>	<u>\$ 1,617,460</u>

Fiduciary Funds

Newark Public Schools
Trust and Agency Funds

Combining Statement of Fiduciary Net Position

June 30, 2016

	Trust			Agency		Total Agency Funds
	Unemployment Compensation	Private- Purpose Scholarship	Total Trust	Student Activity	Payroll	
Assets						
Cash and cash equivalents	\$ 4,495,389	\$ 12,096	\$ 4,507,485	\$ 657,934	\$ 24,009,592	\$ 24,667,526
Interfunds receivable	652,158	416,704	1,068,862			
Total assets	<u>5,147,547</u>	<u>428,800</u>	<u>5,576,347</u>	<u>\$ 657,934</u>	<u>\$ 24,009,592</u>	<u>\$ 24,667,526</u>
Liabilities						
Payroll deductions and withholdings payable					\$ 4,945,714	\$ 4,945,714
Summer escrow payroll payable					6,427,914	6,427,914
Interfunds payable					12,635,964	12,635,964
Accounts payable	459,111		459,111			
Due to student groups				\$ 657,934		657,934
Total liabilities	<u>459,111</u>		<u>459,111</u>	<u>\$ 657,934</u>	<u>\$ 24,009,592</u>	<u>\$ 24,667,526</u>
Net Position						
Held in trust	4,688,436	428,800	5,117,236			
Total net position	<u>\$ 4,688,436</u>	<u>\$ 428,800</u>	<u>\$ 5,117,236</u>			

Newark Public Schools
Trust Funds

Combining Statement of Changes in Fiduciary Net Position

Year ended June 30, 2016

	<u>Unemployment Compensation</u>	<u>Private-Purpose Scholarship Funds</u>	<u>Totals</u>
Additions:			
Interest on investments		\$ 19	\$ 19
Donations			
Board contributions	\$ 4,343,006		4,343,006
Employee contributions	652,159		652,159
Total additions	<u>4,995,165</u>	<u>19</u>	<u>4,995,184</u>
Deductions:			
Unemployment payments	<u>2,852,662</u>		<u>2,852,662</u>
Total deductions	<u>2,852,662</u>	<u>-</u>	<u>2,852,662</u>
Change in net position	2,142,503	19	2,142,522
Net position - beginning	<u>2,545,933</u>	<u>428,781</u>	<u>2,974,714</u>
Net position - ending	<u>\$ 4,688,436</u>	<u>\$ 428,800</u>	<u>\$ 5,117,236</u>

Newark Public Schools
Student Activity Agency Fund
Schedule of Cash Receipts and Cash Disbursements
Year ended June 30, 2016

	Balance July 1, 2015	Cash Receipts	Cash Disbursements	Balance June 30, 2016
High Schools				
Arts	\$ 64,322	\$ 90,437	\$ 77,786	\$ 76,973
American History High School	4,822	37,767	37,655	4,934
Bard High School Early College	5,250	21,947	17,436	9,761
Barringer Academy of Arts and Humanities	10,426	41,614	46,758	5,282
Barringer STEAM	26,462	95,506	99,748	22,220
Central	45,004	138,923	132,140	51,787
Eagle Academy	3,805	10,215	10,077	3,943
East Side	72,367	222,826	246,055	49,138
Fast Track Academy	50	1,310	1,326	34
Girls Academy of Newark	109	4,605	4,789	(75)
Malcolm X Shabazz	38,842	113,633	122,199	30,276
Newark Innovation Academy	170		170	-
Newark Leadership School	1,241	13,210	10,681	3,770
Science High School	151,503	266,726	301,734	116,495
Technology	35,848	129,858	134,024	31,682
University	38,018	85,468	88,631	34,855
Weequahic	14,419	57,374	67,658	4,135
West Side	54,534	142,950	140,833	56,651
Total high schools	<u>567,192</u>	<u>1,474,369</u>	<u>1,539,700</u>	<u>501,861</u>
Elementary Schools				
Abington Avenue	1,316	4,950	5,176	1,090
Ann Street	1,110	45,015	46,125	-
Brick Avon	5,207	13,294	13,973	4,528
Belmont-Runyon	191	28,452	27,303	1,340
Camden Street	4,503	22,471	22,478	4,496
Chancellor Avenue	10,483	20,595	14,816	16,262
Cleveland	697	13,044	11,738	2,003
E. Alma Flagg	2,766	3,555	5,021	1,300
Early Childhood West	(169)	1,239	1,070	-
Early Childhood South	1,325	2,415	1,480	2,260
Early Childhood North	854	10,671	10,071	1,454
Elliott Street	5,722	15,743	17,043	4,422
First Avenue	651	6,716	6,624	743
Fourteenth Avenue	2,784	2,228	2,210	2,802
Franklin	663	4,714	4,700	677
George Washington Carver	3,502	15,913	15,222	4,193
Harriet Tubman	1,798	2,430	3,472	756
Hawkins Street	5,826	18,930	18,802	5,954
Hawthorne	1,453	10,548	10,277	1,724

Newark Public Schools
Student Activity Agency Fund

Schedule of Cash Receipts and Disbursements

Year ended June 30, 2016

	Balance July 1, 2015	Cash Receipts	Cash Disbursements	Balance June 30, 2016
Elementary Schools (continued)				
Ivy Hill Elementary	\$ 409	\$ 4,900	\$ 4,825	\$ 484
Lafayette Street	861	36,439	36,782	518
Lincoln	3,234	20,279	21,205	2,308
Louise A. Spencer	2,252	5,554	5,770	2,036
Luis Munoz Marin	4,577	49,529	53,594	512
McKinley	5,953	11,891	11,890	5,954
Miller Street	2,068	8,907	8,782	2,193
Montgomery Street	13,115		13,115	-
Mount Vernon	686	19,699	19,181	1,204
Oliver Street	2,720	35,205	35,205	2,720
Park Elementary	13,612	50,993	42,605	22,000
Peshine Avenue	8,352	41,361	40,088	9,625
Quitman Street	11,126	47,472	51,492	7,106
Rafael Hernandez	734	40,349	40,660	423
Ridge Street	357	6,075	6,062	370
Roberto Clemente	474	3,338	3,330	482
South Seventeenth Street	8,763	39,914	35,237	13,440
South Street	319	2,520	2,520	319
Speedway Avenue	43	11,975	11,745	273
Sussex Avenue	3,672	23,003	19,538	7,137
Thirteenth Avenue	6,895	49,809	49,911	6,793
William H. Horton	11,494	23,164	32,093	2,565
Wilson Avenue	4,865	34,708	36,204	3,369
Total elementary schools	<u>157,263</u>	<u>810,007</u>	<u>819,435</u>	<u>147,835</u>
Special Education Schools				
Branch Brook	300	3,359	2,579	1,080
Bruce Street	4,462	2,937	3,320	4,079
John F. Kennedy	900	10,412	11,211	101
N.J. Regional Day at Newark	1,461	10,285	10,073	1,673
Early Childhood Central Samuel Berliner		3,588	2,283	1,305
Total special education schools	<u>7,123</u>	<u>30,581</u>	<u>29,466</u>	<u>8,238</u>
Total all schools	<u>\$ 731,578</u>	<u>\$ 2,314,957</u>	<u>\$ 2,388,601</u>	<u>\$ 657,934</u>

Newark Public Schools
Payroll Agency Fund

Schedule of Cash Receipts and Cash Disbursements

Year ended June 30, 2016

	Balance July 1, 2015	Cash Receipts	Cash Disbursements	Balance June 30, 2016
Assets				
Cash and cash equivalents	\$ 28,749,542	\$ 469,275,752	\$ 474,015,702	\$ 24,009,592
Total assets	<u>\$ 28,749,542</u>	<u>\$ 469,275,752</u>	<u>\$ 474,015,702</u>	<u>\$ 24,009,592</u>
Liabilities				
Payroll deductions and withholdings payable	\$ 5,063,191	\$ 453,464,720	\$ 453,582,197	\$ 4,945,714
Interfund payable	16,933,270	7,986,490	12,283,796	12,635,964
Summer escrow payroll payable	6,753,081	7,824,542	8,149,709	6,427,914
Total liabilities	<u>\$ 28,749,542</u>	<u>\$ 469,275,752</u>	<u>\$ 474,015,702</u>	<u>\$ 24,009,592</u>

Long-Term Debt

Newark Public Schools
Long-Term Debt

Schedule of Obligations Under Capital Leases

Year ended June 30, 2016

Series	Interest Rate Payable	Amount of Original Issue	Balance July 1, 2015	Issued Current Year	Retired Current Year	Balance June 30, 2016
Technology Equipment	1.20%	\$ 5,025,000	\$ 5,025,000		\$ 1,670,045	\$ 3,354,955
Energy Savings Equipment	3.30%	12,669,000		\$ 12,669,000		12,669,000
Totals			<u>\$ 5,025,000</u>	<u>\$ 12,669,000</u>	<u>\$ 1,670,045</u>	<u>\$ 16,023,955</u>

Statistical Section

(Unaudited)

Statistical Section
Unaudited

Contents

Financial Trends

These schedules contain trend information to help the reader understand how the district's financial performance and well being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the district's most significant local revenue source, the property tax.

Debt Capacity

These schedules present information to help the reader assess the affordability of the district's current levels of outstanding debt and the district's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the district's financial activities take place.

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the district's financial report relates to the services the district provides and the activities it performs.

Sources: *Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports (CAFR) for the relevant year.*

Newark Public Schools
 Net Position by Component
 Last Ten Fiscal Years
(accrual basis of accounting)
 Unaudited

	June 30,									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Governmental activities	(as restated)									
Net investment in capital assets	\$ 577,739,453	\$ 650,428,094	\$ 725,298,019	\$ 761,793,707	\$ 782,101,169	\$ 767,452,623	\$ 744,610,898	\$ 733,764,445	\$ 741,112,293	\$ 744,954,072
Restricted	6,321,332	30,738,158	37,283,091	16,829,856	10,104,684	11,604,684	10,104,726	15,082,800	7,380,484	1,980,537
Unrestricted (Deficit)	(21,884,206)	(21,801,115)	(77,126,775)	(92,104,629)	(74,610,286)	(60,465,996)	(56,921,384)	(76,656,021)	(420,661,093)	(415,949,722)
Total governmental activities net position	<u>\$ 562,176,579</u>	<u>\$ 659,365,137</u>	<u>\$ 685,454,335</u>	<u>\$ 686,518,934</u>	<u>\$ 717,595,567</u>	<u>\$ 718,591,311</u>	<u>\$ 697,794,240</u>	<u>\$ 672,191,224</u>	<u>\$ 327,831,684</u>	<u>\$ 330,984,887</u>
Business-type activities										
Net investment in capital assets	\$ 1,056,344	\$ 889,158	\$ 753,111	\$ 776,452	\$ 844,403	\$ 726,439	\$ 883,196	\$ 1,065,492	\$ 1,604,012	\$ 1,574,480
Unrestricted (Deficit)	1,159,932	2,874,685	3,672,251	4,257,645	5,661,349	3,408,872	4,032,854	3,968,265	5,423,665	5,757,004
Total business-type activities net position	<u>\$ 2,216,276</u>	<u>\$ 3,763,843</u>	<u>\$ 4,425,362</u>	<u>\$ 5,034,097</u>	<u>\$ 6,505,752</u>	<u>\$ 4,135,311</u>	<u>\$ 4,916,050</u>	<u>\$ 5,033,757</u>	<u>\$ 7,027,677</u>	<u>\$ 7,331,484</u>
Government-wide										
Net investment in capital assets	\$ 578,795,797	\$ 651,317,252	\$ 726,051,130	\$ 762,570,159	\$ 782,945,572	\$ 768,179,062	\$ 745,494,094	\$ 734,829,937	\$ 742,716,305	\$ 746,528,552
Restricted	6,321,332	30,738,158	37,283,091	16,829,856	10,104,684	11,604,684	10,104,726	15,082,800	7,380,484	1,980,537
Unrestricted (Deficit)	(20,724,274)	(18,926,430)	(73,454,524)	(87,846,984)	(68,948,937)	(57,057,124)	(52,888,530)	(72,687,756)	(415,237,428)	(410,192,718)
Total district net position	<u>\$ 564,392,855</u>	<u>\$ 663,128,980</u>	<u>\$ 689,879,697</u>	<u>\$ 691,553,031</u>	<u>\$ 724,101,319</u>	<u>\$ 722,726,622</u>	<u>\$ 702,710,290</u>	<u>\$ 677,224,981</u>	<u>\$ 334,859,361</u>	<u>\$ 338,316,371</u>

Source: CAFR Schedule A-1

Note: Net position as of and prior to June 30, 2012, is reclassified to reflect the implementation of GASB Statement No. 63, "financial Reporting of Deferred Outflows, Deferred Inflows of Resources and Net Position."

Note: GASB 68 was implemented during the 2015 fiscal year, which required the restatement of beginning net position in the amount of \$21,488,873. This amount is not reflected in the June 30, 2014 Net Position above.

Newark Public Schools
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)
Unaudited

	Year ended June 30,									
	2007 (as restated)	2008	2009	2010	2011	2012	2013	2014	2015	2016
Expenses										
Governmental activities										
Instruction	\$ 526,124,620	\$ 533,653,244	\$ 513,232,514	\$ 530,507,892	\$ 426,045,957	\$ 454,561,546	\$ 486,888,427	\$ 435,876,001	\$ 496,209,982	\$ 503,657,793
Support Services:										
Attendance/Social Work	16,067,779	15,783,110	16,791,329	16,864,953	17,133,825	18,095,992	17,111,453	11,766,321	10,524,482	9,521,164
Health Services	12,599,908	12,785,666	13,789,041	14,171,763	13,969,947	14,146,572	14,573,636	14,852,118	14,763,745	12,853,217
Other Support Services	124,273,393	118,830,133	117,526,856	122,328,869	180,953,222	179,954,791	187,646,817	183,473,237	175,702,976	180,136,242
Improvement of Instruction	47,986,728	51,906,919	54,475,571	50,810,359	47,180,292	37,681,614	40,648,890	29,011,740	37,413,798	37,353,490
Educational media services	14,502,259	1,955,532	15,318,532	13,912,647	13,781,922	12,357,908	11,375,989	10,883,625	4,533,779	3,400,668
Instructional staff training	1,749,353	13,717,507	1,686,841	1,488,460	612,479	864,743	1,373,942	1,279,920	795,733	969,943
General Administration	15,646,448	13,932,035	16,394,389	15,253,104	12,527,882	14,521,791	13,762,612	16,771,055	13,642,251	15,244,246
School Administration	35,333,022	30,927,307	30,164,549	30,966,148	29,679,125	31,376,783	35,173,380	41,758,747	45,908,347	43,727,625
Central Services	14,252,473	13,862,324	14,312,990	15,017,692	14,250,878	16,023,871	17,242,698	17,356,960	16,875,250	14,730,059
Administration information technology	7,048,662	7,573,819	7,586,778	7,383,557	6,303,253	7,230,445	7,980,556	8,198,494	7,110,383	7,263,931
Operation and Maintenance of Plant services	113,968,016	117,414,643	118,398,366	114,985,095	112,675,503	121,980,592	127,892,874	111,211,050	109,328,790	103,490,795
Student Transportation	35,441,882	36,702,750	33,850,423	29,412,159	27,647,433	33,074,164	35,385,355	35,645,985	40,099,088	41,580,587
Business and other support services	1,960,527	1,882,240	1,741,350	41,038	18,562					
Special Schools	16,214,919	14,003,378	15,469,794	6,089,685	4,998,811	5,496,435	5,837,983	3,571,996	3,684,294	3,367,974
Charter Schools	29,932,426	37,208,492	60,584,772	74,760,510	91,108,358	116,239,375	146,907,531	173,990,878	208,949,538	233,052,397
Interest on long-term debt	424,429	307,338	229,701	38,210					32,304	279,665
Total governmental activities expenses	<u>1,013,526,844</u>	<u>1,022,446,437</u>	<u>1,031,553,796</u>	<u>1,044,032,141</u>	<u>998,887,449</u>	<u>1,063,606,622</u>	<u>1,149,802,143</u>	<u>1,095,648,127</u>	<u>1,185,574,740</u>	<u>1,210,629,796</u>
Business-type activities:										
Food service	26,713,918	26,581,909	27,471,009	27,762,954	25,327,502	27,159,149	24,661,198	24,155,502	22,182,116	20,860,652
After School Care Program				351,241	2,861					
Regional Day School	<u>6,101,573</u>	<u>6,261,023</u>	<u>6,341,018</u>	<u>6,214,343</u>	<u>5,870,576</u>	<u>5,773,078</u>	<u>5,314,952</u>	<u>5,742,915</u>	<u>5,421,344</u>	<u>5,569,953</u>
Total business-type activities expense	<u>32,815,491</u>	<u>32,842,932</u>	<u>33,812,027</u>	<u>34,328,538</u>	<u>31,200,939</u>	<u>32,932,227</u>	<u>29,976,150</u>	<u>29,898,417</u>	<u>27,603,460</u>	<u>26,430,605</u>
Total primary government	<u>\$ 1,046,342,335</u>	<u>\$ 1,055,289,369</u>	<u>\$ 1,065,365,823</u>	<u>\$ 1,078,360,679</u>	<u>\$ 1,030,088,388</u>	<u>\$ 1,096,538,849</u>	<u>\$ 1,179,778,293</u>	<u>\$ 1,125,546,544</u>	<u>\$ 1,213,178,200</u>	<u>\$ 1,237,060,401</u>

Newark Public Schools
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)
Unaudited

	Year ended June 30,									
	2007 (as restated)	2008	2009	2010	2011	2012	2013	2014	2015	2016
Program Revenues										
Governmental activities:										
Charges for services:										
Instruction (tuition)	\$ 532,406	\$ 572,995	\$ 791,555	\$ 1,002,030	\$ 1,006,114	\$ 523,201	\$ 583,680	\$ 774,303	\$ 1,570,989	\$ 684,826
Business and other support services										
Operating grants and contributions	191,613,722	179,800,863	137,140,276	146,018,150	156,143,124	149,439,638	180,389,977	144,871,188	142,854,573	144,060,099
Capital grants and contributions	87,507,609	102,991,321	85,554,215	39,608,529	33,330,221	3,115,358	14,450,484	30,654,626	50,662,545	48,543,882
Total governmental activities program revenues	279,653,737	283,365,179	223,486,046	186,628,709	190,479,459	153,078,197	195,424,141	176,300,117	195,088,107	193,288,807
Business-type activities:										
Charges for services:										
Food service	2,689,957	2,922,103	3,615,364	2,969,270	3,370,543	2,808,354	637,259	384,120	540,917	160,287
Regional Day	6,587,860	6,839,854	6,638,675	5,835,833	5,670,576	5,679,046	6,117,016	6,387,476	6,292,035	6,154,982
After School Care Program				354,102						
Operating grants and contributions	17,439,556	17,422,156	18,582,389	20,609,454	20,801,208	20,921,786	21,002,614	20,444,528	19,357,604	19,919,143
Total business type activities program revenues	26,717,373	27,184,113	28,836,428	29,768,659	29,842,327	29,409,186	27,756,889	27,216,124	26,190,556	26,234,412
Total district program revenues	\$ 306,371,110	\$ 310,549,292	\$ 252,322,474	\$ 216,397,368	\$ 220,321,786	\$ 182,487,383	\$ 223,181,030	\$ 203,516,241	\$ 221,278,663	\$ 219,523,219
Net (Expense)/Revenue										
Governmental activities	\$ (733,873,107)	\$ (739,081,258)	\$ (808,067,750)	\$ (857,403,432)	\$ (808,407,990)	\$ (910,528,425)	\$ (954,378,002)	\$ (919,348,010)	\$ (990,486,633)	\$ (1,017,340,989)
Business-type activities	(6,098,118)	(5,658,819)	(4,975,599)	(4,559,879)	(1,358,612)	(3,523,041)	(2,219,261)	(2,682,293)	(1,412,904)	(196,193)
Total district-wide net expense	\$ (739,971,225)	\$ (744,740,077)	\$ (813,043,349)	\$ (861,963,311)	\$ (809,766,602)	\$ (914,051,466)	\$ (956,597,263)	\$ (922,030,303)	\$ (991,899,537)	\$ (1,017,537,182)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Property taxes levied for general purposes	\$ 88,215,449	\$ 96,358,910	\$ 100,213,266	\$ 100,213,266	\$ 104,221,797	\$ 106,842,876	\$ 108,979,733	\$ 111,159,328	\$ 113,382,515	\$ 115,650,165
Federal Sources	499,541	574,273	676,776	116,510,553	1,401,923	25,446,554	3,087,939	5,250,327	2,643,186	3,990,690
State Sources	713,431,955	739,333,659	730,542,310	641,135,018	729,060,419	772,141,144	786,339,651	775,916,428	858,659,622	887,318,072
Investment earnings	5,427,423	4,531,720	1,641,162	671,464	357,831	402,321	439,268	337,146	300,577	346,781
Miscellaneous income	4,387,634	4,344,946	5,905,434	4,437,730	6,942,653	7,691,274	37,734,340	3,881,765	6,251,480	6,277,946
Transfers	(7,000,000)	(6,500,000)	(5,000,000)	(4,500,000)	(2,500,000)	(1,000,000)	(3,000,000)	(2,800,000)	(2,550,000)	(500,000)
Loss on disposal of Capital Assets		(549,889)								
Donation of Capital Assets			178,000							
Return of Funds to the City of Newark		(1,823,803)								
Special items										7,410,538
Total governmental activities	804,962,002	836,269,816	834,156,948	858,468,031	839,484,623	911,524,169	933,580,931	893,744,994	978,687,380	1,020,494,192
Business-type activities:										
Miscellaneous income	351,295	706,386	637,118	668,614	330,267	152,600				
Transfers	7,000,000	6,500,000	5,000,000	4,500,000	2,500,000	1,000,000	3,000,000	2,800,000	2,550,000	500,000
Total business-type activities	7,351,295	7,206,386	5,637,118	5,168,614	2,830,267	1,152,600	3,000,000	2,800,000	2,550,000	500,000
Total district-wide	\$ 812,313,297	\$ 843,476,202	\$ 839,794,066	\$ 863,636,645	\$ 842,314,890	\$ 912,676,769	\$ 936,580,931	\$ 896,544,994	\$ 981,237,380	\$ 1,020,994,192
Change in Net Position										
Governmental activities	\$ 71,088,895	\$ 97,188,558	\$ 26,089,198	\$ 1,064,599	\$ 31,076,633	\$ 995,744	\$ (20,797,071)	\$ (25,603,016)	\$ (11,799,253)	\$ 3,153,203
Business-type activities	1,253,177	1,547,567	661,519	608,735	1,471,655	(2,370,441)	780,739	117,707	1,137,096	303,807
Total district	\$ 72,342,072	\$ 98,736,125	\$ 26,750,717	\$ 1,673,334	\$ 32,548,288	\$ (1,374,697)	\$ (20,016,332)	\$ (25,485,309)	\$ (10,662,157)	\$ 3,457,010

Source: CAFR Schedule A-2

Note: Net position as of and prior to June 30, 2012, is reclassified to reflect the implementation of GASB Statement No. 63, "Financial Reporting of Deferred Outflows, Deferred Inflows of Resources and Net Position."

Newark Public Schools
 Fund Balances - Governmental Funds
 Last Ten Fiscal Years
 (modified accrual basis of accounting)
 Unaudited

	June 30,									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Fund	(Restated)									
Reserved	\$ 27,276,428	\$ 23,272,782	\$ 30,902,320	\$ 21,988,801						
Unreserved (deficit)	(421,376)	11,497,614	(33,421,428)	(50,966,211)						
Restricted					\$ 9,111,234	\$ 10,611,234	\$ 9,111,276	\$ 14,089,350	\$ 6,478,074	\$ 1,096,835
Unassigned (deficit)					(24,197,507)	(10,411,702)	(8,792,509)	(28,219,920)	(42,741,793)	(44,599,035)
Total general fund (deficit)	<u>\$ 26,855,052</u>	<u>\$ 34,770,396</u>	<u>\$ (2,519,108)</u>	<u>\$ (28,977,410)</u>	<u>\$ (15,086,273)</u>	<u>\$ 199,532</u>	<u>\$ 318,767</u>	<u>\$ (14,130,570)</u>	<u>\$ (36,263,719)</u>	<u>\$ (43,502,200)</u>
All Other Governmental Funds										
Reserved	\$ 3,364,958	\$ 1,510,168	\$ 12,942,696	\$ 23,899,524						
Unreserved, reported in:										
Special revenue fund (deficit)	(2,664,417)	(2,682,680)	(7,640,270)	(8,196,761)						
Capital projects fund	2,817,255	20,785,313	6,178,746	(17,442,825)						
Debt service fund										
Restricted					\$ 993,450	\$ 993,450	\$ 993,450	\$ 993,450	\$ 902,410	\$ 12,970,160
Unassigned (deficit)					(8,175,086)	(8,109,391)	(8,499,619)	(8,818,897)	(6,350,125)	(8,772,910)
Total all other governmental funds	<u>\$ 3,517,796</u>	<u>\$ 19,612,801</u>	<u>\$ 11,481,172</u>	<u>\$ (1,740,062)</u>	<u>\$ (7,181,636)</u>	<u>\$ (7,115,941)</u>	<u>\$ (7,506,169)</u>	<u>\$ (7,825,447)</u>	<u>\$ (5,447,715)</u>	<u>\$ 4,197,250</u>

Source: CAFR Schedule B-1

Note: Gasb #54 was implemented in the 2011 fiscal year, which required the presentation of fund balances to be reported in different classifications from those presented in prior years (see footnote #1 in the basic financial statements). Prior years have not been restated above and are not required to be.

Note: Net position as of and prior to June 30, 2012, is reclassified to reflect the implementation of GASB Statement No. 63, "financial Reporting of Deferred Outflows, Deferred Inflows of Resources and Net Position."

Newark Public Schools
 Changes in Fund Balances
 Governmental Funds
 Last Ten Fiscal Years
 Unaudited

	Year ended June 30,									
	2007 (Restated)	2008	2009	2010	2011	2012	2013	2014	2015	2016
Revenues										
Tax levy	\$ 88,215,449	\$ 96,358,910	\$ 100,213,266	\$ 100,213,266	\$ 104,221,797	\$ 106,842,876	\$ 108,979,733	\$ 111,159,328	\$ 113,382,515	\$ 115,650,165
Tuition charges	532,406	572,995	791,555	1,002,030	1,006,114	523,201	583,680	774,303	1,570,989	684,826
Interest earnings	5,427,423	4,531,720	1,465,311	593,129	254,109	329,228	359,926	256,594	213,992	253,265
Miscellaneous	19,179,166	32,388,589	9,669,342	5,930,756	22,849,474	10,625,659	71,569,619	6,943,803	8,771,481	9,733,501
State sources	911,997,267	935,920,221	891,309,718	755,312,387	834,294,814	861,829,480	891,966,579	894,911,691	917,967,405	928,132,066
Federal sources	66,265,003	58,736,252	58,839,951	186,466,837	69,464,903	85,733,974	58,413,442	58,962,826	58,131,333	55,121,453
Total revenue	1,091,616,714	1,128,508,687	1,062,289,143	1,049,518,405	1,032,091,211	1,065,884,418	1,131,872,979	1,073,008,545	1,100,037,715	1,109,575,276
Expenditures										
Current:										
Instruction	350,586,174	346,264,474	356,857,281	368,218,513	277,483,905	296,397,292	312,070,296	273,806,049	266,719,263	252,304,273
Undistributed current:										
Instruction	54,740,077	61,268,066	56,303,318	53,245,909	47,077,555	49,951,377	49,796,694	44,471,670	43,339,939	42,527,283
Attendance/social work	12,591,241	12,602,801	13,255,438	13,247,668	12,693,496	13,275,626	12,132,376	8,132,357	7,185,574	6,448,033
Health services	9,908,818	10,209,470	10,914,542	11,172,640	10,363,654	10,409,885	10,396,520	10,304,393	10,119,204	8,728,382
Support services	104,544,663	101,365,173	102,165,926	105,820,064	161,472,248	158,389,870	159,869,944	153,395,406	142,700,998	144,798,950
Improvement of instruction	37,286,046	40,495,740	42,875,815	39,569,965	35,000,445	27,831,755	29,182,975	20,313,598	25,061,777	23,360,575
School library	11,508,342	11,071,052	12,327,530	10,981,378	10,413,256	9,111,416	8,107,830	7,561,888	3,127,459	2,383,828
Instructional Staff training	1,453,508	1,643,284	1,409,598	1,221,494	503,447	760,222	1,206,793	1,193,317	750,024	912,927
General administration	12,415,037	11,997,811	13,949,671	12,416,765	10,306,126	12,248,480	11,174,537	13,241,633	11,432,534	12,513,008
School administration	25,081,372	21,673,989	22,765,959	23,086,353	21,460,065	22,408,118	23,872,237	28,326,909	26,588,826	24,283,119
Central services	11,576,180	11,344,799	11,618,171	12,041,945	10,985,375	12,165,767	13,083,997	12,506,719	12,112,199	10,415,668
Administrative information technology	6,500,410	7,070,048	7,545,825	6,892,779	5,781,697	6,926,682	7,441,134	7,099,087	6,045,545	6,437,521
Required maintenance of plant services	15,777,526	16,330,532	16,256,812	15,460,429	14,329,053	18,562,701	22,084,347	13,659,867	14,774,438	13,680,296
Operation of plant (Custodial services)	78,344,261	83,322,050	84,196,912	65,324,950	60,261,340	61,719,825	61,296,416	55,524,247	53,408,803	51,293,654
Security				16,520,751	15,981,118	16,809,031	16,152,368	16,036,490	14,685,671	14,156,969
Student transportation	34,470,964	35,695,851	32,814,203	28,454,894	26,646,891	31,739,086	33,223,733	33,150,548	37,239,371	38,640,424
Business and other support services	101,341,735	1,499,784	1,376,390	32,222						
Unallocated Benefits		102,537,491	100,328,995	114,218,789	116,027,544	117,688,706	122,158,252	119,664,886	118,656,489	122,071,641
On-behalf TPAF pension contributions	52,873,386	54,222,259	23,950,365	24,877,760	26,141,232	35,898,065	46,387,263	36,079,510	43,947,330	52,450,130
On-behalf TPAF social security contrib.	25,840,032	27,069,488	27,854,884	28,448,332	24,670,434	23,902,856	24,081,650	23,354,474	21,810,978	20,905,892
Capital outlay	86,953,524	88,080,004	88,728,254	52,273,272	38,793,470	3,115,358	14,450,484	30,669,531	50,753,585	48,981,079
Special schools-current	11,654,175	10,554,545	11,945,342	4,678,962	3,627,207	3,981,425	4,066,595	2,493,703	2,858,587	2,339,824
Debt service:										
Principal	2,152,041	2,329,910	2,492,984	1,685,745						
Interest and other charges	433,952	317,449	191,289	45,852						
Transfer to charter schools	29,932,426	37,208,492	60,584,772	74,760,510	91,108,358	116,239,375	146,907,531	173,990,878	208,949,538	233,052,397
Total expenditures	1,077,965,890	1,096,174,562	1,102,710,276	1,084,697,941	1,021,141,648	1,049,532,918	1,129,143,972	1,084,977,160	1,122,268,132	1,132,685,873
Excess (Deficiency) of revenues over (under) expenditures	13,650,824	32,334,125	(40,421,133)	(35,179,536)	10,949,563	16,351,500	2,729,007	(11,968,615)	(22,230,417)	(23,110,597)
Other financing sources (uses)										
Capital lease proceeds									5,025,000	10,998,955
Return of Unexpended Funds to City of Newark		(1,823,803)								
Transfers in	51,039,533	53,128,193	25,371,497	20,490,484	19,347,938	20,729,469	17,460,939	18,628,611	21,886,831	16,124,861
Transfers out	(58,039,533)	(59,628,193)	(30,371,497)	(24,990,484)	(21,847,938)	(21,729,469)	(20,460,939)	(21,428,611)	(24,436,831)	(16,624,861)
Total other financing sources (uses)	(7,000,000)	(8,323,803)	(5,000,000)	(4,500,000)	(2,500,000)	(1,000,000)	(3,000,000)	(2,800,000)	2,475,000	10,498,955
Special Item										15,018,126
Net change in fund balances	6,650,824	24,010,322	(45,421,133)	(39,679,536)	8,449,563	15,351,500	(270,993)	(14,768,615)	(19,755,417)	2,406,484
Debt Service as a percentage of noncapital Expenditures	0.26%	0.26%	0.26%	0.17%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Source: CAFR, Schedule B-2

Note:

Noncapital expenditures are total expenditures less capital outlay.

Newark Public Schools
 General Fund Other Local Revenue By Source
 Last Ten Fiscal Years
 Unaudited

Fiscal Year Ended June 30,	Interest on Investments	Tuition Revenue	Rebates	Rentals	Cancellation of Prior Year Accrued Salaries and Wages	Misc.	Total
2007	\$ 5,427,423	\$ 532,406				\$ 4,388,638	\$ 10,348,467
2008	4,413,118	572,995		\$ 50,000		4,294,946	9,331,059
2009	1,462,161	791,555	\$ 1,979,311	5,000		3,921,123	8,159,150
2010	379,194	1,002,030	1,614,533	149,550		2,673,647	5,818,954
2011	252,273	1,006,114	1,909,915	428,444		4,335,145	7,931,891
2012	328,331	523,201	1,627,665	947,371		5,471,383	8,897,951
2013	359,063	583,680	1,747,413	1,469,709	\$ 31,000,000	3,464,467	38,624,332
2014	255,737	774,303	221,226	1,434,439		2,470,086	5,155,791
2015	213,261	1,570,989	178,313	1,846,707		3,960,882	7,770,152
2016	234,022	684,826	844,841	2,046,123		3,480,498	7,290,310

Source: District Records

Note:

The cancellation of accrued salaries of wages represents the cancellation of prior year liabilities for the accrued retroactive salary payment for the Newark Teachers Union (NTU) that was funded during the 2013 fiscal year by a contribution from the Foundation for Newark's Future (FNF).

Newark Public Schools
 Assessed Value and Estimated Actual Value of Taxable Property
 Last Ten Fiscal Years
 Unaudited

Fiscal Year Ended June 30,	Vacant Land	Residential	Commercial	Industrial	Apartment	Tax Exempt Property	Public Utilities ^a	Total Assessed Value	Less: Tax Exempt Property	Net Valuation Taxable	Estimated Actual (County Equalized) Value	Total Direct School Tax Rate ^b
2007	\$ 451,084,700	\$ 4,991,192,800	\$ 3,758,937,100	\$ 1,065,273,000	\$ 718,203,500	\$ 7,128,232,088	\$ 77,176,300	\$ 18,190,099,488	\$ 7,128,232,088	\$ 11,061,867,400	\$ 16,479,325,288	\$ 0.760
2008	476,884,300	5,114,917,500	3,545,307,500	897,442,500	750,708,200	7,425,403,899	72,848,700	18,283,512,599	7,425,403,899	10,858,108,700	17,919,971,672	0.891
2009	455,561,500	5,271,457,100	3,605,486,900	878,639,300	725,124,200	7,504,694,999	65,060,400	18,506,024,399	7,504,694,999	11,001,329,400	19,450,553,518	0.897
2010	429,501,600	5,353,318,500	3,304,671,200	894,872,000	723,150,500	7,783,619,699	63,320,000	18,552,453,499	7,783,619,699	10,768,833,800	19,166,383,151	0.997
2011	417,669,600	5,430,378,500	3,309,787,300	884,892,400	725,724,700	7,708,351,399	71,477,200	18,548,281,099	7,708,351,399	10,839,929,700	15,828,976,187	1.033
2012	413,791,300	5,504,848,400	3,275,561,566	872,839,600	733,795,600	7,723,906,099	70,567,234	18,595,309,799	7,723,906,099	10,871,403,700	14,588,448,151	1.044
2013	N/A	N/A	N/A	N/A	N/A	10,961,729,900	83,697,945	23,941,252,145	10,961,729,900	12,979,522,245	13,851,583,566	0.882
2014	N/A	N/A	N/A	N/A	N/A	11,023,124,300	71,525,800	23,458,736,411	11,023,124,300	12,435,612,111	14,055,479,957	0.937
2015	N/A	N/A	N/A	N/A	N/A	11,181,566,900	77,950,600	23,527,521,500	11,181,566,900	12,345,954,600	14,075,593,561	0.919
2016	N/A	N/A	N/A	N/A	N/A	11,256,046,500	82,061,076	23,492,147,676	11,256,046,500	12,236,101,176	13,772,278,770	0.967

Source: Municipal Tax Assessor

Note: real property is required to be assessed at some percentage of true value (fair or market value) established by each county board of taxation

a Taxable Value of Machinery, Implements and Equipment of telephone, Telgraph and Messenger System Companies

b Tax Rates are per \$100

N/A- Information not provided by City of Newark

Newark Public Schools
 Direct and Overlapping Property Tax Rates
 Last Ten Fiscal Years
(rate per \$100 of assessed value)
 Unaudited

Overlapping Rates

<u>Year Ended June 30,</u>	<u>Newark Public Schools Total Direct School Tax Rate</u>			<u>City of Newark Essex County Total Direct and Overlapping Tax Rate</u>	
2007	\$ 0.760	\$ 1.180	\$ 0.550	\$	2.490
2008	0.891	1.090	0.618		2.599
2009	0.897	1.190	0.652		2.739
2010	0.997	1.487	0.696		3.180
2011	1.033	1.607	0.688		3.328
2012	1.044	1.699	0.709		3.452
2013	0.882	1.493	0.578		2.953
2014	0.937	1.616	0.545		3.098
2015	0.919	1.776	0.572		2.348
2016	0.967	1.847	0.581		3.395

Source: Municipal Tax Collector

Newark Public Schools
Principal Property Taxpayers
Current Year and Nine Years Ago
Unaudited

Tax Payer	2016			2007		
	Taxable Assessed Value	Rank [Optional]	% of Total District Net Assessed Value	Taxable Assessed Value	Rank [Optional]	% of Total District Net Assessed Value
The Prudential Insurance Company of America	\$ 201,260,000	1	0.86%	\$ 180,789,900	2	0.99%
NJBT Co.	147,935,587	2	0.63%			
Anheuser-Busch Companies Inc.	125,000,000	3	0.53%	261,945,400	1	1.44%
Three Penn Plaza (Horizon)	114,750,000	4	0.49%			
Prudential Newark Realty, LLC	108,535,600	5	0.46%			
2 Gateway Center Partners	95,000,000	6	0.40%	105,000,000	5	0.58%
Wells REIT II	90,000,000	7	0.38%			
Newark Legal Port Authority (c/o B. Myones)	62,833,400	8	0.27%			
ONC Tower Urban Renewal	62,284,800	9	0.27%			
Bell Atlantic / Verizon				153,910,100	3	0.85%
Lehman - Newark				121,783,200	4	0.67%
520 Broad Street Association				95,232,400	6	0.52%
Third Newark Gateway	62,250,000	10	0.26%	87,231,300	7	0.48%
Advance Gateway				85,287,600	8	0.47%
Market Halsey Urban Renewal				83,108,500	9	0.46%
Hartz				75,537,600	10	0.42%
Total	<u>\$ 1,069,849,387</u>		<u>4.55%</u>	<u>\$ 1,249,826,000</u>		<u>6.87%</u>

Source: Municipal Tax Assessor

Newark Public Schools
Property Tax Levies and Collections
Last Ten Fiscal Years
Unaudited

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy ^a		Collection in Subsequent Years
		Amount	Percentage of Levy	
2007	\$ 88,215,449	\$ 88,215,449	100.00%	
2008	96,358,910	96,358,910	100.00%	
2009	100,213,266	100,213,266	100.00%	
2010	100,213,266	86,106,633	85.92%	\$ 14,106,633
2011	104,221,797	91,110,898	87.42%	13,110,899
2012	106,842,876	106,842,876	100.00%	
2013	108,979,733	108,979,733	100.00%	
2014	111,159,328	111,159,328	100.00%	
2015	113,382,515	113,382,515	100.00%	
2016	115,650,165	115,650,165	100.00%	

Source: District records including the Certificate and Report of School Taxes (A4F form).

a School Taxes are collected by the Municipal Tax Collector. Under New Jersey Statute, a municipality is required to remit to the school district the entire property tax balance, in the amount certified prior to the end of the school year.

Newark Public Schools
 Ratios of Outstanding Debt by Type
 Last Ten Fiscal Years
 Unaudited

Fiscal Year Ended June 30,	Governmental Activities			Percentage of Personal Income ^a	Per Capita ^a
	Capital Leases	Notes Payable	Total District		
2007	\$ 6,508,639		\$ 6,508,639	0.77%	\$ 49,850
2008	4,178,729		4,178,729	1.24%	51,665
2009	1,685,745	\$ 20,000,000	21,685,745	0.23%	48,901
2010		25,000,000	25,000,000	0.20%	50,791
2011		25,000,000	25,000,000	0.21%	52,956
2012			-	0.00%	54,879
2013		20,000,000	20,000,000	0.27%	54,603
2014		30,000,000	30,000,000	N/A	29,424
2015	5,025,000	30,000,000	35,025,000	N/A	N/A
2016	16,023,955	30,000,000	46,023,955	N/A	N/A

Source: District CAFR Schedule I-2

Note: Details regarding the district's outstanding liabilities can be found in the notes to the basic financial statements.

^a See J-14 for personal income and population data. These ratios are calculated using personal income and population for the prior calendar year.

N/A Data not available.

Newark Public Schools
Ratios of Net General Bonded Debt Outstanding-City of Newark
Last Ten Fiscal Years
Unaudited

Fiscal Year Ended June 30,	General Bonded Debt Outstanding		Percentage of Actual Taxable Value ^a of Property	Per Capita ^b
	General Obligation Bonds - Type I	Net General Bonded Debt Outstanding		
2007	\$ 188,848,435	\$ 188,848,435	1.71%	\$ 49,850
2008	146,543,000	146,543,000	1.35%	51,665
2009	135,840,000	135,840,000	1.23%	48,901
2010	126,295,000	126,295,000	1.17%	50,791
2011	97,957,000	97,957,000	0.90%	52,956
2012	88,142,000	88,142,000	0.81%	54,879
2013	78,012,000	78,012,000	0.60%	54,603
2014	88,599,977	88,599,977	0.71%	29,424
2015	62,332,000	62,332,000	0.50%	N/A
2016	59,527,000	59,527,000	0.49%	N/A

Source: City of Newark Finance Department

a See J-6 for property tax data.

b Population data can be found in J-14.

N/A Data is not available.

Newark Public Schools
 Direct and Overlapping Governmental Activities Debt
 As of June 30, 2016
 Unaudited

<u>Governmental Unit</u>	A Debt Outstanding	B Estimated Percentage Applicable ^a	A x B = C C Estimated Share of Overlapping Debt
County of Essex	\$ 333,048,249	15.97%	\$ 53,187,805
Passaic Valley Sewerage Commission			
Senior Bonds	164,150,000	28.19%	46,273,885
Subordinated Bonds	124,588,473	28.19%	35,121,491
Other debt			
North Jersey Water Supply			
Wanaque South Project	19,581,146	28.68%	5,615,873
Wanaque North Project	16,913,785	40.50%	6,850,083
Subtotal, overlapping debt	<u>658,281,653</u>		<u>147,049,137</u>
Newark Public Schools Direct Debt (Type I)	59,527,000		59,527,000
Total direct and overlapping debt (Type I)	<u><u>\$ 717,808,653</u></u>		<u><u>\$ 206,576,137</u></u>

Sources: Assessed value data used to estimate applicable percentages provided by the Essex County Board of Taxation.
 Debt outstanding data provided by each governmental unit.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the District. This schedule estimates the portion of the outstanding debt of those overlapping governments that is born by the residents and businesses of the City of Newark. This process recognizes that, when considering the District's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping payment.

a For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable value that is within the district's boundaries and dividing it by each unit's total taxable value.

Newark Public Schools
 Legal Debt Margin Information
 Last Ten Fiscal Years
 Unaudited

Legal Debt Margin Calculation for Fiscal Year 2016

	Equalized valuation basis	
	2016	\$ 13,772,278,770
	2015	14,075,593,561
	2014	14,055,479,957
	Total	<u>\$ 41,903,352,288</u>
Average equalized valuation of taxable property	\$	13,967,784,096
Debt limit (8% of average equalization value)	\$	1,117,422,728 ^a
Total Net Debt Applicable to Limit		<u>59,527,000</u>
Legal debt margin	\$	<u>1,057,895,728</u>

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Debt limit	\$ 921,293,709	\$ 1,220,926,935	\$ 1,362,442,891	\$ 1,449,733,853	\$ 1,398,855,316	\$ 1,243,336,275	\$ 1,163,635,742	\$ 1,062,438,395	\$ 1,133,213,645	\$ 1,117,422,728
Total net debt applicable to limit*	188,848,435	146,543,000	135,840,000	126,295,000	97,957,000	88,142,000	78,012,000	88,599,977	62,332,000	59,527,000
Legal debt margin	\$ 732,445,274	\$ 1,074,383,935	\$ 1,226,602,891	\$ 1,323,438,853	\$ 1,300,898,316	\$ 1,155,194,275	\$ 1,085,623,742	\$ 973,838,418	\$ 1,070,881,645	\$ 1,057,895,728
Total net debt applicable to the limit as a percentage of debt limit	20.50%	12.00%	9.97%	8.71%	7.00%	7.09%	6.70%	8.34%	5.50%	5.33%

Equalized valuation bases were obtained from the Annual Report of the State of New Jersey,

Source: Department of Treasury, Division of Taxation

^a Limit set by NJSA 18A:24-19 for a K through 12 district; other % limits would be applicable for other district types.

* Represents Type I school debt

Newark Public Schools
Demographic and Economic Statistics
Last Ten Fiscal Years
Unaudited

Year	Population ^a	Personal Income ^b	Per Capita Personal Income ^c	Unemployment Rate ^d
2007	276,275	\$ 13,772,308,750	\$ 49,850	7.90%
2008	277,374	14,330,527,710	51,665	9.60%
2009	277,376	13,563,963,776	48,901	14.30%
2010	278,154	14,127,719,814	50,791	15.00%
2011	277,185	14,678,608,860	52,956	15.20%
2012	277,540	15,231,117,660	54,879	15.00%
2013	277,727	N/A	54,603	13.40%
2014	278,427	N/A	29,424	8.60%
2015	280,579	N/A	N/A	10.20%
2016	281,994	N/A	N/A	9.60%

Source:

^a Population information provided by the NJ Dept of Labor and Workforce Development.
Estimated as of June 30 of the fiscal year.

^b Personal income has been estimated based upon the municipal population and per capita personal income presented

^c Per capita personal income by municipality estimated based upon the Census published by the US Bureau of Economic Analysis reflecting midyear population estimates available as of July 2014.

^d Unemployment data provided by the NJ Dept of Labor and Workforce Development

N/A Information was not available.

Newark Public Schools
Principal Employers
Current Year and Nine Years Ago
Unaudited

Employer	2016			2007		
	Employees	Rank [Optional]	Percentage of Total Employment Reported	Employees	Rank [Optional]	Percentage of Total Employment Reported
Newark Liberty International Airport	N/A	N/A	N/A	24,000	1	N/A
Verizon Communications	N/A	N/A	N/A	17,100	2	N/A
Prudential Financial, Inc	N/A	N/A	N/A	16,850	3	N/A
Continental Airlines	N/A	N/A	N/A	11,000	4	N/A
University of Medicine/Dentistry	N/A	N/A	N/A	11,000	5	N/A
Public Service Enterprise Group	N/A	N/A	N/A	10,800	6	N/A
Prudential Insurance	N/A	N/A	N/A	4,492	7	N/A
City of Newark	N/A	N/A	N/A	3,984	8	N/A
Horizon Blue Cross & Blue Shield of NJ	N/A	N/A	N/A	3,900	9	N/A
	-		0.00%	103,126		0.00%

Source: Harris Information,

N/A - Information not available.

Newark Public Schools

Full-time Equivalent District Employees by Function/Program

<u>Function/Program</u>	Last Ten Fiscal Years (Unaudited)									
	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Instruction										
Regular	3,566	3,507	3,540	3,512	3,122	3,277	3,276	3,121	2,847	2,694
Other instruction	704	591	625	579	529	440	457	444	416	381
Support Services:										
Student and instruction related services	1,391	1,557	1,575	1,481	1,379	1,266	1,249	1,230	870	678
General administration	93	83	82	65	73	75	76	65	43	26
School administrative services	476	255	236	225	244	247	45	279	291	398
Other administrative services										
Central services	203	166	187	172	151	157	161	170	145	110
Administrative information technology	26	25	24	24	25	29	30	32	25	24
Plant operations and maintenance	1,204	1,180	1,243	1,240	1,011	1,001	904	854	775	649
Pupil transportation	11	17	18	17	17	19	17	17	18	16
Other support services	159	301	264	296	307	216	271	56	226	206
Food Service	162	230	203	196	176	136	134	133	217	171
Total	<u>7,995</u>	<u>7,911</u>	<u>7,997</u>	<u>7,807</u>	<u>7,034</u>	<u>6,863</u>	<u>6,620</u>	<u>6,401</u>	<u>5,872</u>	<u>5,353</u>

Source: District Personnel Records

Newark Public Schools

Operating Statistics

Last Ten Fiscal Years

(Unaudited)

Pupil/Teacher Ratio

Fiscal Year	Enrollment	Operating Expenditures ^a	Cost Per Pupil	Percentage Change	Teaching Staff ^b	Pupil/Teacher Ratio			Average Daily Enrollment (ADE) ^c	Average Daily Attendance (ADA) ^c	% Change in Average Daily Enrollment	Student Attendance Percentage
						Elementary	Middle School	Senior High School				
2007	45,666	\$ 988,426,373	\$ 21,645	3.25%	4,249	1:21	1:21	1:20	40,741	36,865	-1.69%	90.49%
2008	44,469	1,005,447,199	22,610	4.46%	4,329	1:21	1:21	1:20	40,183	36,422	-1.37%	90.64%
2009	46,122	1,011,297,749	21,927	-3.02%	4,246	1:21	1:21	1:20	39,619	35,792	-1.40%	90.34%
2010	45,151	1,030,693,072	22,828	4.11%	4,387	1:21	1:21	1:20	39,275	35,959	-0.87%	91.56%
2011	45,625	982,348,178	21,531	-5.68%	3,939	1:21	1:21	1:20	38,497	35,192	-1.98%	91.41%
2012	45,525	1,046,417,560	22,986	6.76%	3,282	1:21	1:21	1:20	37,445	34,540	-2.73%	92.24%
2013	46,773	1,114,693,488	23,832	3.68%	3,247	1:21	1:21	1:20	37,022	33,904	-1.13%	91.58%
2014	48,278	1,054,307,629	21,838	-8.37%	3,156	1:21	1:21	1:20	37,177	33,825	0.42%	90.98%
2015	49,259	1,071,513,547	21,753	-0.39%	2,994	1:21	1:21	1:20	35,976	35,552	-3.23%	98.82%
2016	49,419	1,083,704,794	21,929	0.81%	2,733	1:21	1:22	1:20	36,041	32,659	0.18%	90.62%

Sources: District records

Note: Enrollment based on annual October district count.

^a Operating expenditures equal total governmental funds expenditures less debt service and capital projects / outlay.

^b Teaching staff includes only full-time equivalents of certificated staff.

^c Average daily enrollment and average daily attendance are obtained from the School Register Summary (SRS).

^{N/A} Data is not available.

Newark Public Schools
School Building Information
Last Ten Fiscal Years
Unaudited

School Facility	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Arts										
Square Feet	200,000	200,000	200,000	200,000	200,000	195,994	198,324	198,324	198,324	198,324
Capacity (students)	817	817	817	616	616	616	552	552	552	552
Enrollment	667	601	591	559	593	646	687	694	701	713
American History High (Montgomery)										
Square Feet	115,485	115,485	115,485	115,485	115,485	116,506	117,509	117,509	117,509	117,509
Capacity (students)	357	357	357	357	357	357	718	718	718	718
Enrollment	230		280	291		289	340	400	467	450
Barringer										
Square Feet	295,480	295,480	295,480	295,480	295,480	296,708	296,708	296,708	296,708	296,708
Capacity (students)	1,650	1,650	1,650	1,650	1,650	1,650	1,029	1,029	1,029	1,029
Enrollment	1,996	1,797	1,763	1,568	1,872	1,414	1,291	1,272	1,407	1,330
Central										
Square Feet	207,365	207,365	207,365	260,000	260,000	261,361	261,361	261,361	261,361	261,361
Capacity (students)	1,202	1,202	1,202	1,200	1,200	1,200	1,015	1,015	1,015	1,015
Enrollment	789	745	805	860	859	802	776	828	816	832
East Side										
Square Feet	225,600	225,600	225,600	225,600	225,600	305,421	302,353	302,353	302,353	302,353
Capacity (students)	1,477	1,477	1,477	1,477	1,477	1,477	1,075	1,075	1,075	1,075
Enrollment	1,571	1,448	1,452	1,443	1,427	1,465	1,467	1,558	1,700	1,802
Malcolm X Shabazz High										
Square Feet	329,630	329,630	329,630	329,630	329,630	316,385	313,585	313,585	313,585	313,585
Capacity (students)	1,423	1,423	1,423	1,423	1,423	1,423	942	942	942	942
Enrollment	1,285	1,211	1,081	942	968	706	636	574	787	562
Science High										
Square Feet	60,000	60,000	60,000	275,000	275,000	273,859	275,743	275,743	275,743	275,743
Capacity (students)	446	446	446	1,200	1,200	1,200	714	714	714	714
Enrollment	779	872	887	902	838	769	787	813	816	847
Technology High										
Square Feet	149,620	149,620	149,620	149,620	149,620	168,863	172,163	172,163	172,163	172,163
Capacity (students)	715	715	715	715	715	715	750	750	750	750
Enrollment	524	475	459	474	497	548	575	591	681	610

Newark Public Schools
School Building Information
Last Ten Fiscal Years
Unaudited

School Facility	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
University High										
Square Feet	149,015	149,015	149,015	149,015	149,015	147,869	147,869	147,869	147,869	147,869
Capacity (students)	864	864	864	864	864	864	754	754	754	754
Enrollment	532	539	532	520	523	567	595	611	601	536
Weequahic										
Square Feet	186,125	186,125	186,125	186,125	186,125	186,549	220,995	220,995	220,995	220,995
Capacity (students)	786	786	786	786	786	786	777	777	777	777
Enrollment	1,044	927	824	759	793	679	624	536	454	338
West Side High(Newark Evening School)										
Square Feet	165,255	165,255	165,255	145,255	145,255	145,381	145,501	145,501	145,501	145,501
Capacity (students)	868	868	868	868	868	868	712	712	712	712
Enrollment	1,531	1,392	1,487	1,274	1,133	1,219	1,050	941		
Luis Munoz Marin w/ Broadway										
Square Feet	206,625	206,625	206,625	206,625	206,625	191,351	191,351	191,351	191,351	191,351
Capacity (students)	1,111	1,111	1,111	1,111	1,111	1,111	980	980	980	980
Enrollment	991	935	982	968	970	989	956	924	967	967
Abington Avenue										
Square Feet	93,400	93,400	93,400	93,400	93,400	77,878	84,836	84,836	84,836	84,836
Capacity (students)	728	728	728	728	728	728	661	661	661	661
Enrollment	948	934	942	743	709	731	767	757	728	728
Alexander Street										
Square Feet	77,720	77,720	77,720	77,720	77,720	74,844	74,849	74,849	74,849	74,849
Capacity (students)	617	617	617	617	617	617	511	511	511	511
Enrollment	429	475	546	608	564	448	379	383		
Ann Street										
Square Feet	119,840	119,840	119,840	92,120	92,120	113,355	111,609	111,609	111,609	111,609
Capacity (students)	805	805	805	805	805	805	720	720	720	720
Enrollment	1,225	1,294	1,301	1,332	1,313	1,336	1,340	1,401	1,361	1,361
Avon Avenue(B.R.I.C.K. Avon Academy)										
Square Feet	93,035	93,035	93,035	93,035	93,035	91,081	92,229	92,229	92,229	92,229
Capacity (students)	488	488	488	488	488	488	598	598	598	598
Enrollment	538	505	544	618	653	593	584	626	631	631

Newark Public Schools
School Building Information
Last Ten Fiscal Years
Unaudited

School Facility	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Belmont Runyon										
Square Feet	35,585	35,585	35,585	116,025	116,000	118,734	118,936	118,936	118,936	118,936
Capacity (students)	550	550	550	550	550	544	490	490	490	490 *
Enrollment	570	544	466	544	505	537	511	497	539	539
William H. Brown Academy										
Square Feet	106,025	106,025	106,025	106,025	106,025	95,494	95,494	95,494	95,494	
Capacity (students)	872	872	872	872	872	872				
Enrollment	274	264	279							
Boylan Street - Alexander Street Annex										
Square Feet	24,245	24,245	24,245	24,245	24,245	24,083	24,083	24,083	24,083	
Capacity (students)	50	50	50	50	50	50	31	31	31	
Enrollment	122	110	112	108	104	94	90	85		
Bragaw Avenue										
Square Feet	69,515	69,515	69,515	69,515	69,515	64,797	74,240	74,240	74,240	
Capacity (students)	484	484	484	484	484	484	390	390	390	
Enrollment	313	306	316	341	318	337	312	275		
Branch Brook										
Square Feet	39,960	39,960	39,960	20,000	20,000	21,870	20,542	20,542	20,542	20,542
Capacity (students)	47	47	47	47	47	47	51	51	51	51
Enrollment	163	157	166	168	163	159	166	187	170	178
Bruce Street w/ GW Carver										
Square Feet	209,500	209,500	209,500	209,500	209,500	235,206	210,384	210,384	210,384	210,384
Capacity (students)	*	*	*	*	*	*	*	*	*	1,026
Enrollment	56	58	53	45	45	42	57	51	52	47
Burnet Street										
Square Feet	84,460	84,460	84,460	84,460	84,056	84,999	84,999	84,999	84,999	
Capacity (students)	370	370	370	370	370	370	347	347	347	
Enrollment	394	367	348	259	258	234				
Camden Street										
Square Feet	161,785	161,785	161,785	161,785	161,785	169,014	169,014	169,014	169,014	169,014
Capacity (students)	991	991	991	991	991	991	658	658	658	933
Enrollment	517	488	403	363	390	549	578	578	662	629

Newark Public Schools
School Building Information
Last Ten Fiscal Years
Unaudited

School Facility	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Camden Middle (Bard Early College H.S. and New Bridges H.S.)										
Square Feet	170,900	170,900	170,900	170,900	170,900	176,362	153,613	153,613	153,613	153,613
Capacity (students)	901	901	901	901	901	901	933	933	933	680
Enrollment	460	493	423	394	349	320	417	439	774	307
Chancellor Avenue										
Square Feet	93,035	93,035	93,035	93,035	93,035	80,670	81,199	81,199	81,199	81,199
Capacity (students)	614	614	614	614	614	614	599	599	599	599
Enrollment	368	348	332	354	357	295	286	302	543	537
Chancellor Avenue Annex										
Square Feet	46,765	46,765	46,765	46,765	46,765	40,771	40,813	40,813	40,183	40,183
Capacity (students)	*	*	*	*	*	*	266	266	266	266
Enrollment	197	203	223	180	173	158	161	185		
Cleveland										
Square Feet	78,235	78,235	78,235	78,235	78,550	76,515	77,449	77,449	77,449	77,449
Capacity (students)	482	482	482	452	452	452	665	665	665	665
Enrollment	309	398	382	337	296	329	445	389	424	440
Dayton Street										
Square Feet	134,350	134,350	134,350	134,350	134,350	123,401	123,401	123,401	123,401	
Capacity (students)	702	702	702	702	702	702	683	683	683	
Enrollment	412	333	333	342	334	299				
Eighteenth Avenue										
Square Feet	96,300	96,300	96,300	96,300	96,300	102,340	91,215			
Capacity (students)	465	465	465	465	465	465	477			
Enrollment	292	331	294	254	246	214				
Elliott Street										
Square Feet	98,975	98,975	98,975	59,100	59,100	62,724	62,028	62,028	62,028	62,028
Capacity (students)	513	513	513	583	583	583	471	471	471	471
Enrollment	587	527	506	477	450	462	475	450	457	466
New Elliot Street										
Square Feet										137,000
Capacity (students)										930
Enrollment										

Newark Public Schools
School Building Information
Last Ten Fiscal Years
Unaudited

School Facility	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Fifteenth Avenue										
Square Feet	90,575	90,575	90,575	90,575	90,575	64,543	72,906	72,906	72,906	72,906
Capacity (students)	567	567	567	567	567	567	428	428	428	428
Enrollment	340	375	264	306	260					
First Avenue										
Square Feet	68,980	68,980	68,980	183,257	183,257	188,424	188,424	188,424	188,424	188,423
Capacity (students)	583	583	583	722	722	722	830	830	830	830
Enrollment	884	1,070	1,195	1,206	1,206	1,112	1,064	1,117	1,099	1,121
Dr. E. Alma Flagg										
Square Feet	75,300	75,300	75,300	75,300	75,300	75,406	75,406	75,406	75,406	75,406
Capacity (students)	405	405	405	405	405	405	511	511	511	511
Enrollment	604	547	506	535	539	510	503	493	531	503
Fourteenth Avenue										
Square Feet	135,265	135,265	135,265	59,265	59,265	57,964	57,965	57,965	57,965	57,965
Capacity (students)	340	340	340	340	340	340	280	280	280	280
Enrollment	231	256	210	217	228	251	229	235	248	245
Franklin										
Square Feet	110,185	110,185	110,185	110,185	110,185	87,540	87,540	87,540	87,540	87,540
Capacity (students)	538	538	538	538	538	538	490	490	490	490
Enrollment	542	578	562	568	588	570	617	662	657	586
George Washington Carver										
Square Feet	209,500	209,500	209,500	209,500	209,500	235,206	210,384	210,384	210,384	210,384
Capacity (students)	1,168	1,168	1,168	1,168	1,168	1,168	1,026	1,026	1,026	1,026
Enrollment	733	745	729	680	584	527	525	523	555	529
Gladys Hillman-Jones										
Square Feet	91,836	91,836	91,836	91,836	91,836	89,444	89,437	89,437	89,437	89,437
Capacity (students)	351	351	351	351	351	351	376	376	376	376
Enrollment									153	164
Dr. William H. Horton										
Square Feet	105,800	105,800	105,800	105,800	105,800	106,532	104,088	104,088	104,088	104,088
Capacity (students)	713	713	713	713	713	713	693	693	693	693
Enrollment	826	834	871	832	873	845	788	800	813	824

Newark Public Schools
School Building Information
Last Ten Fiscal Years
Unaudited

School Facility	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Harriet Tubman										
Square Feet	51,095	51,095	51,095	51,095	51,214	50,652	50,653	50,653	50,653	50,653
Capacity (students)	365	365	365	365	365	365	351	351	351	351
Enrollment	281	272	287	297	303	279	296	348	356	360
Hawkins Street										
Square Feet	89,350	89,350	89,350	69,600	69,660	69,161	69,161	69,161	69,161	69,161
Capacity (students)	494	494	494	494	494	494	499	499	499	499
Enrollment	534	528	495	508	498	524	523	588	644	698
Newark Innovation Academy(Harold Wilson)										
Square Feet	75,300	75,300	75,300	75,300	75,300	73,346	73,347	73,347	73,347	73,347
Capacity (students)	368	368	368	368	368	368	409	409	409	409
Enrollment						437	181	77	141	119
Hawthorne Avenue										
Square Feet	101,540	101,540	101,540	72,440	84,392	76,741	77,046	77,046	77,046	63,178
Capacity (students)	510	510	510	510	510	510	594	594	594	594
Enrollment	371	341	348	397	374	339	339	328	400	352
John F. Kennedy										
Square Feet	46,180	46,180	46,180	46,180	46,180	45,806	46,576	46,576	46,576	46,576
Capacity (students)	279	279	279	279	279	279	187	187	187	187
Enrollment	119	112	117	121	144	172	175	168	181	181
Lafayette Street										
Square Feet	75,170	75,170	75,170	75,170	145,530	80,094	82,431	82,431	82,431	68,118
Capacity (students)	643	643	643	643	643	643	650	650	650	650
Enrollment	822	828	981	956	1,054	1,093	1,118	1,154	1,100	1,169
Lincoln										
Square Feet	74,900	74,900	74,900	65,400	65,400	57,450	57,539	57,539	57,539	57,539
Capacity (students)	415	415	415	415	415	415	387	387	381	387
Enrollment	444	359	406	407	390	398	416	403	442	415
Louise A. Spencer (Eagle Academy/Girls' Academy of Newark ES/ Newark Early College)										
Square Feet	196,545	196,545	196,545	196,545	196,545	191,950	192,189	192,189	192,189	192,189
Capacity (students)	1,055	1,055	1,055	1,055	1,055	1,055	887	887	887	630
Enrollment	685	666	655	665	634	619	658	828	690	1,157

Newark Public Schools
School Building Information
Last Ten Fiscal Years
Unaudited

School Facility	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Madison Elementary										
Square Feet	92,265	92,265	92,265	92,265	92,265	82,490	82,543	82,543	82,543	82,543
Capacity (students)	715	715	715	715	715	715	560	560	560	560
Enrollment	497	483	468	453	419	408	455	436		
Maple Avenue										
Square Feet	99,905	99,905	99,905	99,905	99,905	82,351	79,522	79,522	79,522	58,970
Capacity (students)	467	467	467	467	467	467	320	320	320	305
Enrollment	519	492	442	560	500	466	461	430		
Martin Luther King Jr.										
Square Feet	113,930	113,930	113,930	113,980	113,980	118,888	118,888	118,888	118,888	118,888
Capacity (students)	650	650	650	650	650	650	528	528	528	528
Enrollment	499	482	425	425	419	418				
McKinley										
Square Feet	166,845	166,845	166,845	159,230	159,230	154,884	159,793	159,793	159,793	148,949
Capacity (students)	1,046	1,046	1,046	1,046	1,046	1,046	791	791	791	791
Enrollment	958	979	884	909	889	903	902	919	895	842
Miller Street										
Square Feet	83,855	83,855	83,855	83,855	83,855	79,224	79,225	79,225	79,225	
Capacity (students)	665	665	665	665	665	665	563	563	563	
Enrollment	465	476	481	474	465	453	557	510	518	
West High School 9th Grade (Morton Street)										
Square Feet	102,945	102,945	102,945	102,945	102,945	99,903	99,902	99,902	99,902	99,902
Capacity (students)	557	557	557	557	557	557	546	546	546	546
Enrollment	278									
Mt. Vernon										
Square Feet	160,065	160,065	160,065	116,555	116,555	110,290	110,289	110,289	110,289	110,289
Capacity (students)	1,024	1,024	1,024	1,024	1,024	1,024	806	806	806	806
Enrollment	1,055	833	722	737	686	666	676	670	671	742
Rafael Hernandez School										
Square Feet	107,100	107,100	107,100	107,100	107,100	98,661	112,774	112,774	112,774	112,774
Capacity (students)	564	564	564	564	564	564	447	447	447	447
Enrollment	744	713	697	694	654	585	604	622	689	738

Newark Public Schools
School Building Information
Last Ten Fiscal Years
Unaudited

School Facility	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Newton Street										
Square Feet	98,930	98,930	98,930	98,930	98,930	94,693	90,906	90,906	90,906	90,906
Capacity (students)	626	626	626	626	626	361	507	507	507	507
Enrollment	483	390	374	383	377	366	408	331		
Oliver Street										
Square Feet	112,115	112,115	112,115	93,115	93,115	94,693	89,294	89,294	89,294	138,000
Capacity (students)	612	612	612	612	612	612	627	627	627	930
Enrollment	796	796	795	853	871	894	905	962	962	974
Peshine Avenue										
Square Feet	128,825	128,825	128,825	128,825	128,825	124,385	125,354	125,354	125,354	125,354
Capacity (students)	879	879	879	879	879	879	824	824	824	824
Enrollment	770	696	657	571	500	493	572	676	783	743
Quitman Street										
Square Feet	117,500	117,500	117,500	117,500	117,500	122,313	122,269	122,269	122,269	122,269
Capacity (students)	900	900	900	900	900	900	774	774	774	774
Enrollment	431	539	548	508	481	484	541	595	651	648
Ridge Street- includes Ridge Str ECC										
Square Feet	137,545	137,545	137,545	55,445	55,445	64,359	64,359	64,359	64,359	42,582
Capacity (students)	493	493	493	493	493	604	470	470	470	470
Enrollment	804	858	862	597	593	607	596	607	596	678
Roberto Clemente										
Square Feet	87,240	87,240	87,240	77,740	75,279	68,274	70,311	70,311	70,311	70,311
Capacity (students)	503	503	503	503	503	594	537	537	537	537
Enrollment	622	598	600	587	626	593	584	595	575	531
Roseville Avenue School										
Square Feet	24,220	24,220	24,220	24,220	24,220	19,399	14,550	14,550	14,550	
Capacity (students)	235	235	235	235	235	235	172	172	172	
Enrollment	187	184	175	169	149	146	156	102		
Samuel L. Berliner										
Square Feet	38,950	38,950	38,950	38,950	38,950	38,882	38,882	38,882	38,882	38,882
Capacity (students)	84	84	84	84	84	84	76	76	76	76
Enrollment	64	54	35	51	43	46	38		181	204

Newark Public Schools
School Building Information
Last Ten Fiscal Years
Unaudited

School Facility	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
South Street										
Square Feet	35,090	35,090	35,090	35,090	35,090	30,656	29,510	29,510	29,510	90,906
Capacity (students)	296	296	296	296	296	296	266	266	266	627
Enrollment	267	289	302	319	319	330	343	358	349	380
South Seventeenth Street										
Square Feet	84,770	84,770	84,770	84,770	84,770	87,324	87,359	87,359	87,359	87,359
Capacity (students)	578	578	578	578	578	578	593	593	593	593
Enrollment	508	529	494	453	458	469	468	463	502	481
Speedway Avenue (Early Childhood - West)										
Square Feet	35,035	35,035	35,035	35,035	35,035	137,609	127,530	127,530	127,530	127,530
Capacity (students)	283	283	283	283	283	600	645	645	645	645
Enrollment	198	209	213	251	401	463	453	588	654	541
Sussex Avenue										
Square Feet	71,079	71,079	71,079	71,079	71,089	70,977	71,392	71,392	71,392	64,742 *
Capacity (students)	551	551	551	551	551	551	432	432	432	432
Enrollment	449	495	492	471	475	434	497	524	511	481
Thirteenth Avenue										
Square Feet	206,520	206,520	206,520	206,520	206,520	241,838	202,702	202,702	202,702	202,702
Capacity (students)	1,378	1,378	1,378	1,378	1,378	1,378	912	912	912	912
Enrollment	593	617	637	599	605	650	882	831	797	744
Ivy Hill (Vailsburg)										
Square Feet	113,230	113,230	113,230	113,230	113,230	78,694	117,992	117,992	117,992	117,992
Capacity (students)	674	674	674	674	674	674	544	544	544	544
Enrollment	428	173	535	555	554	559	552	561	548	566
Wilson Avenue (including Early Childhood Center)										
Square Feet	92,365	92,365	82,865	82,865	90,865	92,126	92,591	92,591	92,591	92,541
Capacity (students)	294	294	294	294	294	294	415	415	415	415 *
Enrollment	831	849	865	836	879	841	928	980	1,031	1,142
Newark Vocational High School / Newark Leadership Academy (Former Renaissance Academy)										
Square Feet	157,390	157,390	157,390	157,390	157,390	155,959	155,959	155,959	155,959	155,959
Capacity (students)	357	357	357	625	625	625	574	574	574	574
Enrollment	237	615	278	254	336	426	483	503	609	260

Newark Public Schools
School Building Information
Last Ten Fiscal Years
Unaudited

School Facility	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
New Park School										
Square Feet				116,792	116,792	115,714	115,715	115,715	115,715	115,715
Capacity (students)				600	600	600	640	640	640	640
Enrollment				671	722	743	795	850	852	898
Fast Track Success Academy / Newark Hybrid HS										
Square Feet					31,069	31,069	32,163	32,163	32,163	32,163
Capacity (students)					250	250	67	67	67	67
Enrollment					247	238	119	152	122	475
Early Childhood Academy South (Clinton Ave)										
Square Feet							43,531	43,531	43,531	
Capacity (students)							142	142	142	
Enrollment						121	255	197	128	
Charter School Enrollment										
Square Feet										
Capacity (students)										
Enrollment			4,890	5,558	6,502	7,907	9,759	10,745	13,070	14,266

* Capacity for Annex included in the total for original school.

Source: District Facilities Office

Newark Public Schools
Schedule of Required Maintenance For School Facilities
Last Ten Fiscal Years
Unaudited

Undistributed Expenditures - Required Maintenance for School Facilities
11-000-261-xxx

School Facility	Building Area	Project #	Fiscal Year									
			2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010	2008-2009	2007-2008	2006-2007
Abington Avenue	84,836	Various	\$ 135,633	\$ 149,024	\$ 137,782	\$ 220,366	\$ 166,941	\$ 155,064	\$ 176,937	\$ 178,108	\$ 185,717	\$ 179,428
Alexander Street	74,849	Various	119,666	131,481	121,562	194,424	160,437	129,032	147,233	148,207	154,539	149,305
Academy of Vocational Careers (Montgomery Street)		Various						191,730	218,775	220,223	229,631	221,855
American History High (Warrant Street)	117,509	Various	187,869	206,418	190,846	305,236	249,744	109,060	124,443	125,267	130,618	126,195
Ann Street	111,609	Various	178,436	196,054	181,260	289,910	242,990	152,939	174,512	228,527	238,290	230,221
Arlington Avenue		Various							26,597	26,773	27,917	26,972
Arts	198,324	Various	317,073	348,378	322,097	515,157	420,136	332,043	378,880	381,387	397,680	384,214
Avon Avenue	92,229	Various	147,452	162,010	149,789	239,570	195,243	154,458	176,245	177,412	184,991	178,727
Audio Visual Library	14,025	Various	22,423	24,636	22,778	36,431	31,500	24,397				
Barringer	296,708	Various	474,366	521,201	481,882	770,715	636,028	490,561	559,757	563,462	587,533	567,637
Belmont Runyon	118,936	Various	190,151	208,924	193,163	308,943	254,520	192,585	219,750	67,858	70,757	68,361
Boylan Street	24,083	Various	38,503	42,304	39,113	62,557	51,625	40,252	45,930	46,234	48,209	46,576
Bragaw Avenue	74,240	Various	118,692	130,411	120,573	192,842	138,900	115,410	131,689	132,561	138,224	133,543
Branch Brook	20,542	Various	32,842	36,084	33,362	53,359	46,881	33,204	37,888	76,201	79,457	76,766
Broadway		Various					410,183	343,042	391,430	394,021	410,854	396,941
Bruce Street w/ GW Carver		Various								399,503	416,570	402,464
Burnet Street	84,999	Various	135,893	149,310	138,046	220,789	182,205	139,551	160,001	161,060	167,940	162,253
Camden Middle	153,613	Various	245,591	269,838	249,482	399,018	378,053	283,731	323,753	325,896	339,818	328,311
Camden Street	169,014	Various	270,213	296,892	274,495	439,023	362,301	268,598	306,485	308,514	321,694	310,800
Central	261,361	Various	417,855	459,110	424,475	678,899	560,258	431,656	492,543	395,432	412,325	398,362
Chancellor Avenue	81,199	Various	129,818	142,635	131,875	210,919	172,926	154,458	176,245	177,412	184,991	178,727
Chancellor Avenue Annex	40,813	Various	65,250	71,693	66,284	106,014	87,397	77,640	88,592	89,178	92,988	89,839
Cleveland	77,449	Various	123,823	136,048	125,784	201,178	164,019	130,410	148,208	149,189	155,563	150,295
Clinton Avenue	43,531	Various	69,596	76,467	70,698	113,074	93,316	72,336	82,539	83,085	86,635	83,701
Dayton Street		Various		216,768	200,415	320,541	264,524	223,050	254,512	256,197	267,142	258,096
Dr. E. Alma Flagg	75,406	Various	120,556	132,459	122,466	195,871	161,642	125,014	142,648	143,592	149,727	144,656
Dr. William H. Horton	104,088	Various	166,412	182,842	169,049	270,374	228,364	175,651	200,427	201,754	210,373	203,249
East Side	302,353	Various	483,391	531,117	491,050	785,378	654,706	374,545	427,376	430,205	448,584	433,393
Early Childhood Academy		Various		66,981	61,928	99,047						
Eighteenth Avenue		Various				236,936	219,378	159,879	182,430	183,638	191,483	184,999
Elliott Street	62,028	Various	99,168	108,959	100,739	161,121	134,456	98,119	111,959	188,739	159,022	153,637
Fast Track Academy	32,163	Various	51,421	56,498	52,236	83,545	66,600					
Fifteenth Avenue	72,906	Various	116,559	128,067	118,406	189,377	138,355	150,374	171,585	172,721	180,100	174,001
First Avenue	188,424	Various	301,245	330,988	306,018	489,442	403,909	304,246	347,162	131,541	137,160	132,515
Fourteenth Avenue	57,965	Various	92,672	101,822	94,141	150,567	124,253	98,393	112,271	257,942	117,843	113,852
Franklin	87,540	Various	139,956	153,774	142,173	227,390	187,652	182,931	208,734	210,116	219,092	211,673
George Washington Carver	210,384	Various	336,354	369,563	341,683	546,484	504,192	347,815	396,876	399,503	416,570	402,464
Gladys Hillman-Jones	89,437	Various	142,989	157,106	145,254	232,317	191,734	152,468	173,974	175,126	182,607	176,423
Harold Wilson		Various						125,014	142,648	143,592	149,727	144,656
Harriet Tubman	50,653	Various	80,982	88,978	82,265	131,574	108,578	85,026	97,020	97,435	101,597	98,157
Hawkins Street	69,161	Various	110,572	121,489	112,324	179,649	148,255	115,651	131,964	170,385	158,774	153,397
Hawthorne Avenue	77,046	Various	123,178	135,340	125,130	200,131	164,503	140,109	159,872	193,630	144,040	139,162
Ivy Hill (formerly Valisburg)	117,992	Various	188,641	207,266	191,630	306,491	168,690	187,986				
Innovative Academy	73,347	Various	117,265	128,842	119,122	190,523	157,226					
John F. Kennedy	46,576	Various	74,464	81,816	75,644	120,984	98,191	76,669	87,483	88,062	91,824	88,715
Lafayette Street	68,118	Various	108,905	144,799	133,876	214,119	171,691	241,611	275,692	161,460	149,468	144,407

Newark Public Schools
Schedule of Required Maintenance For School Facilities
Last Ten Fiscal Years
Unaudited

Undistributed Expenditures - Required Maintenance for School Facilities

School Facility	Building Area	Project #	Fiscal Year									
			2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010	2008-2009	2007-2008	2006-2007
Lincoln	57,539	Various	\$ 91,991	\$ 101,074	\$ 93,449	\$ 149,461	\$ 123,151	\$ 108,578	\$ 123,894	\$ 142,830	\$ 130,041	\$ 125,638
Louise A. Spencer	192,189	Various	307,265	337,601	312,133	499,221	411,467	326,307	372,334	374,799	390,811	377,576
Luis Munoz Marin w/ Broadway	191,351	Various	305,925	336,129	310,772	497,045	410,183			394,021	410,854	396,941
Madison Elementary	82,543	Various	131,967	144,996	134,058	214,410	176,827	153,187	174,787	175,944	183,460	177,247
Malcolm X Shabazz High	313,585	Various	501,348	550,847	509,291	814,554	678,208	547,257	624,450	628,584	655,437	633,242
Maple Avenue, including annex	58,970	Various	94,279	139,689	129,151	206,563	176,529	149,262	170,316	175,448	178,767	172,713
Martin Luther King Jr.	118,888	Various	190,074	208,840	193,085	308,818	254,850	375,585	215,829	217,257	226,539	218,867
Mary Wheeler Willis	30,100	Various	48,123	52,874	48,885	78,186	64,523	49,806				
McKinley	148,949	Various	238,134	280,694	259,519	415,071	332,012	264,356	301,645	318,163	312,865	302,271
Miller Street		Various		139,167	128,669	205,791	169,826	139,217	158,855	159,906	166,738	161,091
Morton Street	99,902	Various	159,720	175,489	162,250	259,501	214,154	170,911	195,019	196,310	204,696	197,764
Mt. Vernon	110,289	Various	176,326	193,735	179,120	286,482	236,419	193,507	220,820	305,234	231,778	223,929
NJ Regional Day School-Newark	21,714	Various	34,716	38,143	35,266	56,403	46,546	23,243	26,522	26,697	27,838	26,895
Newark Vocational West Kinney	155,959	Various	249,342	273,959	253,292	405,112	334,316	261,301	298,159	300,133	312,955	302,357
Newton Street	90,906	Various	145,337	159,686	147,640	236,133	194,992	164,245	187,413	188,653	198,713	190,051
Oliver Street	138,000	Various	220,629	156,855	145,022	231,946	202,986	157,911	176,397	213,796	185,150	178,880
Park School	115,715	Various	185,001	203,266	187,932	300,576	248,046	193,900				
Parker Street Warehouse	20,000	Various	31,975	35,132	32,482	51,951	42,872	33,204				
Pathway Academy	30,000	Various	47,963	52,698	48,723	77,927	64,309	49,806				
Peshine Avenue	125,354	Various	200,411	220,198	203,587	325,614	266,634	213,877	244,046	245,661	256,156	247,482
Quitman Street	122,269	Various	195,479	214,779	198,576	317,600	262,192	195,075	222,592	224,065	233,637	225,726
Rafael Hernandez School	112,774	Various	180,299	198,100	183,156	292,937	211,491	177,809	202,890	204,233	212,958	205,746
Renaissance Academy		Various					34,034					
Ridge Street	42,582	Various	68,079	113,054	104,525	167,176	137,961	92,050	105,035	262,290	122,376	118,232
Roberto Clemente	70,311	Various	112,411	123,509	114,192	182,637	146,353	124,979	142,608	166,361	154,578	149,344
Roseville Avenue School		Various		25,559	23,631	37,794	41,584	40,210	45,882	46,186	48,159	46,528
Samuel L. Berliner	38,882	Various	62,163	68,301	63,148	100,998	83,348	64,665	73,787	74,275	77,448	74,826
Science High	275,743	Various	440,848	484,373	447,832	716,257	587,049	456,560	520,959	114,416	119,304	115,264
South Seventeenth Street	90,906	Various	145,337	153,456	141,879	226,920	187,189	140,737	160,588	161,651	168,557	162,849
South Street	29,510	Various	47,180	51,838	47,927	76,654	65,715	58,257	66,474	66,915	69,773	67,410
Speedway Avenue	127,530	Various	203,890	224,021	207,121	331,266	294,981	255,094	291,076	66,810	69,664	67,305
Sussex Avenue	64,742	Various	103,507	125,408	115,947	185,445	152,147	118,023	134,652	135,543	141,334	136,548
Technology High	172,163	Various	275,248	302,423	279,609	447,203	361,592	248,402	283,440	283,316	297,505	287,430
Thirteenth Avenue	202,702	Various	324,073	356,069	329,207	526,529	518,408	342,868	391,231	393,821	410,645	396,739
University High	147,869	Various	236,408	259,748	240,153	384,098	316,974	247,397	282,294	284,162	296,302	286,268
Untermann Stadium & Fieldhouse	3,600	Various	5,756	6,324	5,847	9,351	7,717	5,977				
Vailsburg Middle School		Various								215,923	225,147	217,523
Warehouse Motor Pool	50,000	Various	79,938	87,831	81,205	129,878	107,181	63,729				
Weequahic	220,995	Various	353,319	388,202	358,917	574,046	399,890	309,008	352,595	354,929	370,091	357,559
West Side High	145,501	Various	232,622	255,589	236,307	377,947	311,641	241,155	275,171	315,131	328,593	317,466
William H. Brown Academy	95,494	Various	152,672	167,746	155,091	248,051	204,703			202,183	210,820	203,681
Wilson Avenue	92,591	Various	148,031	162,646	150,376	240,510	197,482	150,856	172,134	158,018	164,769	159,189
Grand Total	8,133,573		\$ 13,003,662	\$ 14,774,438	\$ 13,659,867	\$ 22,084,347	\$ 18,546,950	\$ 14,329,053	\$ 15,426,957	\$ 16,256,812	\$ 16,330,532	\$ 15,777,522

Note: School facilities as defined under EFCFA (N.J.A.C. 6A:26-1.2 and N.J.A.C. 6A:26A-1.3)
Source: District records of required maintenance.

NEWARK PUBLIC SCHOOLS

Insurance Schedule

June 30, 2016
(Unaudited)

	<u>Coverage</u>	<u>Deductible</u>
School Policies		
All Risk Property - (Travelers Insurance Co.)		
Buildings and Contents (All Locations)	\$1,767,858,037	
Limits of Liability	\$300,000,000	\$ 100,000 \$250,000 Water Damage
EDP Equipment, Media, Extra Expense, and Other Miscellaneous Property	14,000,000	100,000
Flood	5,000,000	100,000
Earthquake	\$50,000,000	100,000
Boiler and Machinery - AIG Insurance Co.	100,000,000	100,000
Excess Liability Insurance		
UNDERWRITERS AT LLOYD'S, LONDON		
Per Occurrence	10,000,000	
Per Aggregate	10,000,000	
Excess General Liability		500,000
Excess Automobile Liability		1,000,000
Excess Workers' Compensation		500,000
Commercial Automobile Insurance - HDI-Gerling America		
Auto Liability	1,000,000	
Comprehensive	Actual Cash Value	1,000
Collision	Actual Cash Value buses	5,000
Collision	Actual Cash Value cars	1,000
	Actual Cash Value buses	5,000
Fidelity Insurance (Crime) - Travelers Insurance Co.		
Blanket Bond for Forgery & Employee Dishonesty		
Evan S. Gillingham, Treasurer of School Monies (effective May 1, 2014)	200,000	
Student Accident and Athletic (Full Excess) -	3,000,000	
Gerber Life Insurance Company:		
Gerber Benefit Life	25,000	
Life Benefit	5,000	
Dismemberment	25,000	
Dental	10,000	

Source: District records

Single Audit Section

Report on Internal Control Over Financial Reporting and on Compliance
and Other Matters Based on an Audit of Financial Statements Performed
in Accordance with *Government Auditing Standards*

Independent Auditors' Report

Honorable School Advisory
Board Members
Newark Public Schools
Newark, New Jersey
County of Essex

We have audited, in accordance with the auditing standards generally accepted in the United States of America; audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey; and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Newark Public Schools, in the County of Essex, New Jersey (the "District") as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated January 27, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

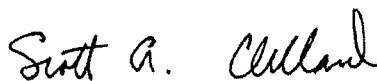
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and the audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Scott A. Clelland

Licensed Public School Accountant

No. 1049


WISS & COMPANY, LLP

January 27, 2017
Livingston, New Jersey

Report on Compliance For Each Major Federal and State Program and
on Internal Control Over Compliance Required by the
Uniform Guidance and New Jersey OMB Circular 15-08

Independent Auditors' Report

Honorable School Advisory
Board Members
Newark Public Schools
Newark, New Jersey
County of Essex

Report on Compliance for Each Major Federal and State Program

We have audited the Newark Public Schools', in the County of Essex, State of New Jersey (the "District") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the *New Jersey State Aid/Grant Compliance Supplement* that could have a direct and material effect on each of the District's major federal and state programs for the year ended June 30, 2016. The District's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of federal and state statutes, regulations and the terms and conditions of its federal and state awards applicable to its federal and state programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards* (Uniform Guidance); and New Jersey OMB Circular 15-08, *Single Audit Policy for Recipients of*

Federal Grants, State Grants and State Aid. Those standards, the Uniform Guidance and New Jersey OMB Circular 15-08 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal and state program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of the District's compliance.

Basis for Qualified Opinion on Head Start and Preschool Education Aid Programs

As described in the accompanying schedule of findings and questioned costs, the District did not comply with requirements regarding Federal Program CFDA #93.600 Head Start and State Program #495-034-5120-086 Preschool Education Aid as described in finding number 2016-001 for Allowable Costs and Matching. Compliance with such requirements is necessary, in our opinion, for the District to comply with the requirements applicable to those programs.

Qualified Opinion on Head Start and Preschool Education Aid Programs

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Head Start and Preschool Education Aid Programs for the year ended June 30, 2016.

Unmodified Opinion on Each of the Other Major Federal and State Programs

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal and state programs identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2016.

Other Matter

The District's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The District's response was not subject to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to

test and report on internal control over compliance in accordance with the Uniform Guidance and New Jersey OMB Circular 15-08, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

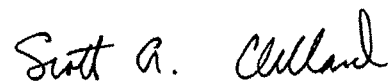
A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2016-001 that we consider to be a material weakness.

The District's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and New Jersey OMB Circular 15-08. Accordingly, this report is not suitable for any other purpose.



Scott A. Clelland
Licensed Public School Accountant
No. 1049



WISS & COMPANY, LLP

January 27, 2017
Livingston, New Jersey

Newark Public Schools
Schedule of Expenditures of Federal Awards
Year ended June 30, 2016

Federal Grantor/Pass-Through Grantor Program Title	FAIN Number	CFDA Number	Grant Period	Award Amount	June 30, 2015					Cash Received	Budgetary Expenditures	Repayment of Prior Years Balances	June 30, 2016					
					(Accounts Receivable)	Unearned Revenue	Due to Grantor	Adjustments	(Accounts Receivable)				Unearned Revenue	Due to Grantor				
U.S. Department of Health and Human Services																		
Pass-Through State Department of Education																		
General Fund:																		
Medicaid Assistance Program - SEMI	1605NJSMAP	93.778	07/01/15-06/30/16	\$ 3,990,690					\$ 1,816,922	\$ (3,990,690)		\$ (2,173,768)						
Medicaid Assistance Program - SEMI	1605NJSMAP	93.778	07/01/14-06/30/15	1,840,837	\$ (391,455)				391,455									
Total U.S. Department of Health and Human Services Pass-Through State Department of Education					(391,455)				2,208,377	(3,990,690)		(2,173,768)						
Total General Fund					(391,455)				2,208,377	(3,990,690)		(2,173,768)						
U.S. Department of Agriculture																		
Pass-Through State Department of Education																		
Special Revenue Fund:																		
Child And Adult Care Food Program	16161N1304N1099	10.558	07/01/15-06/30/16	3,092,908				\$ 300,072	3,168,654	(2,841,123)		\$ 627,603						
Child And Adult Care Food Program	16161N1304N1099	10.558	07/01/14-06/30/16	1,800,000		\$ 36,812				(36,812)								
Total U.S. Department of Agriculture Pass-Through State Department of Education						36,812		300,072	3,168,654	(2,877,935)		627,603						
U.S. Department of Homeland Security																		
Pass-Through State Department of Education																		
Special Revenue Fund:																		
Disaster Grants - Public Assistance (Presidentially Declared Disasters) - Superstorm Sandy	N/A	97.036	10/29/12-06/30/13	292,596	(167,499)				167,499									
Total U.S. Department of Homeland Security-Through State Department of Education					(167,499)				167,499									
U.S. Department of Health and Human Services:																		
Head Start																		
Head Start	02CH3093-02-01	93.600	08/01/15-07/31/16	7,036,738					5,138,385	(6,416,304)		(1,277,919)						
Head Start	02CH3093-02-01	93.600	08/01/14-07/31/15	7,436,738	(1,789,187)			127,523	1,661,664									
Total U.S. Department of Health and Human Services					(1,789,187)			127,523	6,800,049	(6,416,304)		(1,277,919)						
U.S. Department of Education																		
Pass-Through State Department of Education																		
Special Revenue Fund:																		
Title I Part A	S010A150030	84.010A	07/01/15-06/30/16	24,956,101	(4,179,154)			397,050	23,344,444	(22,623,302)		(3,060,962)						
Subtotal Title I Part A					(4,179,154)			397,050	23,344,444	(22,623,302)		(3,060,962)						
Title I SIA Part A	S010A150030	84.010A	07/01/15-06/30/16	1,375,532	(352,250)			29,645	676,977	(1,074,378)		(720,006)						
Subtotal Title I - SIA Part A					(352,250)			29,645	676,977	(1,074,378)		(720,006)						
Title I SIA Part G	S010A150030	84.377	09/01/09-08/31/10	1,300,000		88,849							\$ 88,849					
Subtotal Title I - SIA - Part G						88,849							88,849					
Title IIA	S367A150029	84.367A	07/01/15-06/30/16	5,029,575	(1,918)			2,147	4,510,583	(4,783,526)		(272,714)						
Subtotal Title IIA					(1,918)			2,147	4,510,583	(4,783,526)		(272,714)						
Title III	S365A150030	84.365A	07/01/15-06/30/16	1,324,946	(468,454)			8,420	1,366,729	(1,099,108)		(192,413)						
Subtotal Title III					(468,454)			8,420	1,366,729	(1,099,108)		(192,413)						
Title III Immigrant	S365A150030	84.365A	07/01/14-06/30/15	272,534	(211,060)			1,395	209,665									
Subtotal Title III Immigrant					(211,060)			1,395	209,665									
Title IV	N/A	84.186	09/01/10-08/31/11	137,822		\$ 100,302					\$ (100,302)							
Subtotal Title IV						100,302					(100,302)							
IDEA Part B	S027A150100	84.027	07/01/15-06/30/16	15,736,281	(2,500,071)			471,156	6,527,579	(11,304,840)		(6,806,176)						
Subtotal IDEA, Part B					(2,500,071)			471,156	6,527,579	(11,304,840)		(6,806,176)						
IDEA, Preschool	S173A150114	84.173	07/01/15-06/30/16	474,813	(58,231)				162,841	(426,291)		(321,681)						
Subtotal IDEA, Preschool					(58,231)				162,841	(426,291)		(321,681)						
Career and Technical Education (Perkins)	V048A140030	84-048A	07/01/15-06/30/16	396,824					385,614	(312,510)				73,104				
Career and Technical Education (Perkins)	V048A140030	84-048A	07/01/14-06/30/15	571,137	(500,737)			217	35,727	465,010	(217)							
Subtotal Perkins Occupational					(500,737)			217	35,727	850,624	(312,510)	(217)		73,104				

See accompanying notes to schedules of expenditures of federal awards and state financial assistance.

Newark Public Schools
Schedule of Expenditures of Federal Awards
Year ended June 30, 2016

Federal Grantor/Pass-Through Grantor Program Title	FAIN Number	CFDA Number	Grant Period	Award Amount	June 30, 2015					June 30, 2016				
					(Accounts Receivable)	Unearned Revenue	Due to Grantor	Adjustments	Cash Received	Budgetary Expenditures	Repayment of Prior Years Balances	(Accounts Receivable)	Unearned Revenue	Due to Grantor
ARRA - School Improvement Grants	S377A130031	84.388	09/01/14-08/31/15	468,021	\$ (489,327)			\$ 6,269	\$ 662,937	\$ (124,503)			\$ 55,376	
ARRA - School Improvement Grants	S377A130031	84.388	09/01/13-08/31/14	5,953,455	(1,046,380)			47,940	998,440					
ARRA - School Improvement Grants	S377A130031	84.388	09/01/12-08/31/13	13,514,437		\$ 47,940		(47,940)						
Subtotal School Improvement Grants					(1,535,707)	47,940		6,269	1,661,377	(124,503)			55,376	
Education Technology Improvement Grant	N/A	84.ETI	11/1/12-10/31/13	200,000		4,218		10					4,228	
Race to the Top	B413A120008	84.413A	07/01/12-06/30/16	2,038,932	(338,261)			2,433	694,109	(358,281)				
Total U.S. Department of Education/Pass-Through State Department of Education					(10,145,843)	141,007	\$ 100,519	954,252	40,004,928	(42,106,739)	\$ (100,519)	\$ (11,373,952)	59,604	\$ 161,953
Total Special Revenue Fund					(12,102,529)	177,819	100,519	1,549,346	49,973,631	(51,400,978)	(100,519)	(12,651,871)	687,207	161,953
U.S. Department of Agriculture Pass-through														
State Department of Agriculture:														
Enterprise Fund:														
Fresh Fruit and Vegetable Program	16161NJ304L1603	10.582	07/01/15-06/30/16	339,184					220,219	(339,184)		(118,965)		
Fresh Fruit and Vegetable Program	16161NJ304L1603	10.582	07/01/14-06/30/15	259,193	(45,379)			45,379						
Subtotal Fresh Fruit and Vegetable Program					(45,379)			265,598	(339,184)			(118,965)		
Food Donation Program (NC)	16161NJ304N1099	10.555	07/01/15-06/30/16	1,714,165					1,619,965	(1,597,442)			22,523	
Food Donation Program (NC)	16161NJ304N1099	10.555	07/01/14-06/30/15	1,714,165		23,042				(23,042)				
Subtotal Food Donation Program						23,042			1,619,965	(1,620,484)			22,523	
National School Breakfast Program	16161NJ304N1099	10.553	07/01/15-06/30/16	6,448,025					5,887,236	(6,448,025)		(560,789)		
National School Breakfast Program	16161NJ304N1099	10.553	07/01/14-06/30/15	6,055,309	(1,208,200)			1,208,200						
Subtotal National School Breakfast Program					(1,208,200)			7,095,436	(6,448,025)			(560,789)		
After School Snack Program For Children	16161NJ304N1099	10.555	07/01/15-06/30/16	231,874					211,808	(231,874)		(20,066)		
After School Snack Program For Children	16161NJ304N1099	10.555	07/01/14-06/30/15	52,635	(14,049)			14,049						
Subtotal After School Snack Program For Children					(14,049)			225,857	(231,874)			(20,066)		
Equipment Assistance Grant	15151NJ354N8103	10.579	07/01/14-06/30/16	45,202		22,601			22,601				45,202	
Subtotal Equipment Assistance Grant						22,601			22,601				45,202	
National School Lunch Program	16161NJ304N1099	10.555	07/01/15-06/30/16	11,041,212					10,175,189	(11,041,211)		(866,022)		
National School Lunch Program	16161NJ304N1099	10.555	07/01/14-06/30/15	10,577,720	(1,994,965)			1,994,965						
Subtotal National School Lunch Program					(1,994,965)			12,170,154	(11,041,211)			(866,022)		
Total Enterprise Fund					(3,262,593)	45,643	-	-	21,399,611	(19,680,778)	-	(1,565,842)	67,725	-
Total Expenditures of Federal Awards					\$ (15,756,577)	\$ 223,462	\$ 100,519	\$ 1,549,346	\$ 73,581,619	\$ (75,072,446)	\$ (100,519)	\$ (16,391,481)	\$ 754,932	\$ 161,953

(NC) - non cash expenditures

Newark Public Schools
Schedule of Expenditures of State Financial Assistance
Year ended June 30, 2016

State Grantor/Program Title	State Grant Account #	Grant Period	Balance at June 30, 2015							Balance at June 30, 2016			Memo	
			Award Amount	(Accounts Receivable)	Unearned Revenue	Due to Grantor	Adjustments/ Carryover	Cash Received	Budgetary Expenditures	Repayment of Prior Years Balances	(Accounts Receivable)	Unearned Revenue	Due to Grantor	Budgetary Receivable
State Department of Education														
General Fund:														
Categorical Special Education Aid	16-495-034-5120-089	07/01/15-06/30/16	\$ 28,180,824					\$ 25,379,987	\$ (28,180,824)				\$ (2,800,837)	\$ (28,180,824)
Categorical Special Education Aid	15-495-034-5120-089	07/01/14-06/30/15	28,180,824	\$ (2,797,907)				2,797,907						
Equalization Aid	16-495-034-5120-078	07/01/15-06/30/16	645,243,822					581,114,300	(645,243,822)				(64,129,522)	(645,243,822)
Equalization Aid	15-495-034-5120-078	07/01/14-06/30/15	645,243,822	(64,062,458)				64,062,458						
Categorical Security Aid	16-495-034-5120-084	07/01/15-06/30/16	19,309,359					17,390,240	(19,309,359)				(1,919,119)	(19,309,359)
Categorical Security Aid	15-495-034-5120-084	07/01/14-06/30/15	19,309,359	(1,917,113)				1,917,113						
Adjustment Aid	16-495-034-5120-085	07/01/15-06/30/16	14,826,964					13,353,241	(14,826,964)				(1,473,623)	(14,826,964)
Adjustment Aid	15-495-034-5120-085	07/01/14-06/30/15	13,306,175	(1,472,082)				1,472,082						
Categorical Transportation Aid	16-495-034-5120-014	07/01/15-06/30/16	6,754,710					6,083,373	(6,754,710)				(671,337)	(6,754,710)
Categorical Transportation Aid	15-495-034-5120-014	07/01/14-06/30/15	6,754,710	(670,635)				670,635						
PARCC Readiness Aid	16-495-034-5120-098	07/01/15-06/30/16	477,920					430,420	(477,920)				(47,500)	(477,920)
PARCC Readiness Aid	15-495-034-5120-098	07/01/14-06/30/15	477,920	(47,450)				47,450						
Per Pupil Growth Aid	16-495-034-5120-097	07/01/15-06/30/16	477,920					430,420	(477,920)				(47,500)	(477,920)
Per Pupil Growth Aid	15-495-034-5120-097	07/01/14-06/30/15	477,920	(47,450)				47,450						
Adult Education Program	16-100-034-5120-510	07/01/15-06/30/16	59,514					53,599	(59,514)				(5,915)	(59,514)
Extraordinary Aid	16-100-034-5120-473	07/01/15-06/30/16	1,297,858						(1,297,858)			\$ (1,297,858)		(1,297,858)
Extraordinary Aid	15-100-034-5120-473	07/01/14-06/30/15	1,688,955	(1,688,955)				1,688,955						
Additional Non Public Transportation Aid (Aid in Lieu)	Not Available	07/01/15-06/30/16	116,232						(116,232)			(116,232)		(116,232)
Additional Non Public Transportation Aid (Aid in Lieu)	Not Available	07/01/14-06/30/15	132,588	(132,588)				132,588						
T.P.A.F. Social Security Aid	16-495-034-5095-003	07/01/15-06/30/16	20,905,892					19,607,651	(20,905,892)			(1,298,241)		(20,905,892)
T.P.A.F. Social Security Aid	15-495-034-5095-003	07/01/14-06/30/15	21,810,978	(3,271,390)				3,271,390						
On Behalf TPAF Pension and Medical	495-034-5095-001/006/007	07/01/15-06/30/16	52,450,130					52,450,130	(52,450,130)					(52,450,130)
Total General Fund				(76,108,028)				792,401,489	(790,101,145)			(2,712,331)		(71,092,353)
Special Revenue Fund														
Non-Public Services														
Chapter 192: Auxiliary Services														
Compensatory Ed FY 16	16-100-034-5120-067	07/01/15-06/30/16	867,964					873,103	(533,911)				\$ 339,192	(533,911)
Compensatory Ed FY 15	15-100-034-5120-067	07/01/14-06/30/15	993,442			\$ 355,854						\$ (355,854)		
English as a Second Language FY 16	16-100-034-5120-067	07/01/15-06/30/16	125,698					131,138	(90,154)				40,984	(90,154)
English as a Second Language FY 15	15-100-034-5120-067	07/01/14-06/30/15	137,025			35,261						(35,261)		
Home Instruction FY 16	16-100-034-5120-067	07/01/15-06/30/16	10,475						(3,289)			(3,289)		(3,289)
Home Instruction FY 15	15-100-034-5120-067	07/01/14-06/30/15	990	(990)				990						
Chapter 193: Handicapped Services														
Supplemental Instruction FY16	16-100-034-5120-066	07/01/15-06/30/16	112,402					92,821	(68,236)				24,585	(68,236)
Supplemental Instruction FY15	15-100-034-5120-066	07/01/14-06/30/15	137,323			67,799						(67,799)		
Examination & Classification FY 16	16-100-034-5120-066	07/01/15-06/30/16	157,462					149,620	(101,067)				48,553	(101,067)
Examination & Classification FY 15	15-100-034-5120-066	07/01/14-06/30/15	226,683			101,901						(101,901)		
Corrective Speech FY 16	16-100-034-5120-066	07/01/15-06/30/16	49,216					51,836	(29,679)				22,157	(29,679)
Corrective Speech FY 15	15-100-034-5120-066	07/01/14-06/30/15	45,059			8,924						(8,924)		
Nursing Services FY 16	16-100-034-5120-070	07/01/15-06/30/16	211,914					223,920	(204,210)				19,710	(204,210)
Nursing Services FY 15	15-100-034-5120-070	07/01/14-06/30/15	273,152			60,201						(60,201)		
Non-public Textbooks Aid FY16	16-100-034-5120-064	07/01/15-06/30/16						138,866	(108,785)				30,081	(108,785)
Non-public Textbooks Aid FY15	15-100-034-5120-064	07/01/14-06/30/15	171,770			47,519						(47,519)		
Non-public Technology Aid FY 16	16-100-034-5120-373	07/01/15-06/30/16	56,260					63,232	(37,273)				25,959	(37,273)
Non-public Technology Aid FY 15	15-100-034-5120-373	07/01/14-06/30/15	92,256			28,532						(28,532)		
Non-public Security Aid FY 16	16-100-034-5120-509	07/01/15-06/30/16	56,260					62,200	(48,055)				14,145	(48,055)

See accompanying notes to schedules of expenditures of federal awards and state financial assistance.

Newark Public Schools
Schedule of Expenditures of State Financial Assistance
Year ended June 30, 2016

State Grantor/Program Title	State Grant Account#	Grant Period	Award Amount	Balance at June 30, 2015					Balance at June 30, 2016			Memo			
				(Accounts Receivable)	Unearned Revenue	Due to Grantor	Adjustments/Carryover	Cash Received	Budgetary Expenditures	Repayment of Prior Years Balances	(Accounts Receivable)	Unearned Revenue	Due to Grantor	Budgetary Receivable	Cumulative Total Expenditures
Preschool Education Aid FY 16	16-495-034-5120-086	07/01/15-06/30/16	\$ 87,729,103				\$ 6,102,200	\$ 87,467,710	\$ (88,997,542)						
Preschool Education Aid FY 15	15-495-034-5120-086	07/01/14-06/30/15	85,841,932	\$ (8,883,278)	\$ 11,846,374		(3,343,253)	379,957				\$ 13,345,278	\$ (8,772,910)	\$ (88,997,542)	
PARCC Assessment	15-100-034-5068-049-H300-6060	07/01/14-06/30/15	40,000	(40,000)				40,000							
Pipeline Project	Not Available	Indefinite	673,851		673,851							673,851			
NJ Future Ready Grant	16-TG04-G02	02/01/16-08/31/16	250,000						(73,449)		\$ (73,449)			(73,449)	
Bridging the Device Gap	15-E00-110	07/01/14-06/30/15	249,500					13,013				13,013			
Total Special Revenue Fund				(8,924,268)	12,520,425	\$ 705,991	2,758,947	89,688,406	(90,295,650)	\$ (705,991)	(76,738)	14,032,142	\$ 565,366	(8,772,910)	(90,295,650)
Capital Projects Fund															
Schools Development Authority	Various	07/01/08 - completion	28,107,295	(4,912,550)	1,596,437		3,054,782	(7,246,785)			(7,606,696)	98,580		(26,029,304)	
Schools Development Authority	Various	07/01/08 - completion	828,785,648				41,297,097	(41,297,097)						(786,073,569)	
Total Capital Projects Fund				(4,912,550)	1,596,437		44,351,879	(48,543,882)			(7,606,696)	98,580		(812,102,873)	
Enterprise Funds															
National School Lunch Program (State Share)	16-100-010-3350-023	07/01/15-06/30/16	238,365				205,994	(238,365)			(32,371)			(238,365)	
National School Lunch Program (State Share)	15-100-010-3350-023	07/01/14-06/30/15	225,062	(47,505)			47,505								
Total Enterprise Fund				(47,505)			253,499	(238,365)			(32,371)			(238,365)	
Total Expenditures of State Financial Assistance				\$ (89,992,351)	\$ 14,116,862	\$ 705,991	\$ 2,758,947	\$ 926,695,273	\$ (929,179,042)	\$ (705,991)	\$ (10,428,136)	\$ 14,130,722	\$ 565,366	\$ (79,868,263)	\$ (1,692,738,033)
State Financial Assistance Not Subject to Single Audit Determination:															
Schools Development Authority	Various	07/01/08 - completion	828,785,648				\$ 41,297,097	(41,297,097)						\$ (786,073,569)	
On Behalf TPAF Pension and Medical	495-034-5095-001/006/007	07/01/15-06/30/16	52,450,130				52,450,130	(52,450,130)						(52,450,130)	
Total State Financial Assistance Subject to Single Audit Determination				\$ (89,992,351)	\$ 14,116,862	\$ 705,991	\$ 2,758,947	\$ 832,948,046	\$ (835,431,815)	\$ (705,991)	\$ (10,428,136)	\$ 14,130,722	\$ 565,366	\$ (79,868,263)	\$ (854,214,334)

See accompanying notes to schedules of expenditures of federal awards and state financial assistance.

Newark Public Schools
Notes to Schedules of Expenditures of
Federal Awards and State Financial Assistance
Year Ended June 30, 2016

1. General

The accompanying schedules of expenditures of federal awards and state financial assistance present the activity of all expenditures of federal awards and state financial assistance programs of the District. All federal awards and state financial assistance received directly from federal and state agencies, as well as federal awards and state financial assistance passed through other government agencies, are included on the schedules of expenditures of federal awards and state financial assistance.

2. Basis of Accounting

The accompanying schedules of expenditures of federal awards and state financial assistance are presented on the budgetary basis of accounting with the exception of programs recorded in the enterprise fund, which are presented using the accrual basis of accounting and these recorded in the special revenue fund, which are presented using the budgetary basis of accounting. These bases of accounting are described in Note 1 to the District's basic financial statements. The information in these schedules are presented in accordance with the requirements of 2 CFR 200-*Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and New Jersey OMB Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. Therefore, some amounts presented in the schedules may differ from amounts presented, or used in the preparation of, the basic financial statements.

3. Relationship to Basic Financial Statements

Amounts reported in the accompanying schedules agree with amounts reported in the District's basic financial statements. The basic financial statements present the general fund and special revenue fund on a GAAP basis. Budgetary comparison statements or schedules (RSI) are presented for the general fund and the special revenue fund to demonstrate finance-related legal compliance in which certain revenue is permitted by law or grant agreement to be recognized in the fiscal year, whereas for GAAP reporting, revenue is not recognized until the subsequent year or when expenditures have been made.

Newark Public Schools
Notes to Schedules of Expenditures of
Federal Awards and State Financial Assistance
Year Ended June 30, 2016

3. Relationship to Basic Financial Statements (continued)

The general fund is presented in the accompanying schedules on the modified accrual basis of accounting with the exception of the revenue recognition of the last two state aid payments in the current year, which is mandated pursuant to N.J.S.A. 18A:22-44.2. For GAAP purposes, those payments are not recognized until the subsequent year due to the state deferral and recording of the last two state aid payments in the subsequent year. The special revenue fund is presented in the accompanying schedules on the grant accounting budgetary basis, which recognizes encumbrances as expenditures and also recognizes the related revenues, whereas the GAAP basis does not. The special revenue fund also recognizes the last two state aid payments in the current budget year, consistent with N.J.S.A. 18A:22-44.2.

For GAAP purposes, those payments are not recognized until the subsequent year due to the state deferral and recording of the last state aid payments in the subsequent year. The special revenue fund is presented in the accompanying schedules on the grant accounting budgetary basis, which recognizes encumbrances as expenditures and also recognizes the related revenues, whereas the GAAP basis does not. As a result, the federal and state accounts receivable balances in the special revenue fund on the budgetary basis differ from GAAP basis as follows:

Accounts Receivable	Budgetary Basis	Less Encumbrances	GAAP Basis
Federal	\$ 12,651,871	\$ 2,133,416	\$ 10,518,455
State	76,738	59,190	17,548

The special revenue fund also recognizes the last state aid payments in the current budget year, consistent with N.J.S.A. 18A:22-4.2.

The net adjustment to reconcile from the budgetary basis to the GAAP basis is \$80,258 for the general fund and \$1,508,354 for the special revenue fund. See note to required supplementary information for a reconciliation of the budgetary basis to modified accrual basis of accounting for the general and special revenue funds (C-3).

Newark Public Schools
Notes to Schedules of Expenditures of
Federal Awards and State Financial Assistance
Year Ended June 30, 2016

3. Relationship to Basic Financial Statements (continued)

Federal and State award revenues are reported in the District's basic financial statements on a GAAP basis as follows:

	Federal	State	Total
General Fund	\$ 3,990,690	\$ 790,020,887	\$ 794,011,577
Special Revenue Fund	51,130,763	89,567,297	140,698,060
Capital Projects Fund		48,543,882	48,543,882
Food Service Fund	19,680,778	238,365	19,919,143
Total financial award revenues	\$ 74,802,231	\$ 928,370,431	\$1,003,172,662

4. Relationship to Federal and State Financial Reports

Amounts reported in the accompanying schedules agree with the amounts reported in the related federal and state financial reports.

5. Adjustments

The adjustments presented on schedule K-3 and K-4 are the result of the cancellation of prior year encumbrances and accounts receivable.

6. New Jersey Schools Development Authority (NJSDA) Funds

The NJSDA is administering and constructing projects on behalf of the District and these expenditures are not subject to a Single Audit in accordance with New Jersey OMB's Circular 15-08 and therefore are not reported on the Schedule of Expenditures of State Awards. The NJSDA expenditures incurred by the NJSDA on-behalf of the District for the year ended June 30, 2016 amounted to \$41,297,097.

Newark Public Schools
Notes to Schedules of Expenditures of
Federal Awards and State Financial Assistance
Year Ended June 30, 2016

7. School-wide program Funds

School wide programs are not separate federal programs as defined in the Uniform Guidance; amounts used in school-wide programs are not included in the total expenditures of program contributing the funds in the Schedule of Expenditure of Federal Awards. The following funds, by program, are included in the school-wide programs in the District.

Title I	\$ 11,726,543
Title IIA	<u>4,215,022</u>
Total	<u>\$ 15,941,565</u>

8. Other

Revenues and expenditures reported under the Food Donation Program represent current year value received and current year distributions, respectively. TPAF Social Security Contributions represent the amount reimbursed by the State for the employer's share of Social Security contributions for TPAF members in the amounts of \$20,905,892 for the year ended June 30, 2016.

The post retirement pension and medical benefits received on-behalf of the District for the year ended June 30, 2016 amount to \$52,450,130. Since on-behalf post retirement pension and medical benefits are paid by the State directly, these expenditures are not subject to single audit in accordance with OMB Circular 15-08. However, they are required to be reported on the Schedule of Expenditures of State Financial Assistance, as directed by the funding agency.

In addition, the District did not use the 10% de minimis indirect cost rate.

Newark Public Schools

Schedule of Findings and Questioned Costs (Continued)

Year ended June 30, 2016

Financial Statements

Type of auditors' report issued:	<u>Unmodified</u>		
Internal control over financial reporting:			
Are any material weaknesses identified?	<u> </u> Yes	<u> X </u>	No
Are any significant deficiencies identified?	<u> </u> Yes	<u> X </u>	None Reported
Is any noncompliance material to financial statements noted?	<u> </u> Yes	<u> X </u>	No

Federal Awards

Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$2,252,173</u>		
Auditee qualified as low-risk auditee?	<u> </u> Yes	<u> X </u>	No
Type of auditors' report issued on compliance for major federal programs:	<u>Modified for the Head Start Program Unmodified for all other major programs</u>		
Internal control over major federal programs:			
Are any material weaknesses identified?	<u> X </u> Yes	<u> </u>	No
Are any significant deficiencies identified?	<u> </u> Yes	<u> X </u>	None Reported
Are any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)	<u> X </u> Yes	<u> </u>	No

Identification of major federal programs:

CFDA Number(s)	FAIN Number(s)	Name of Federal Program or Cluster
93.600	02CH3093-02-01	Head Start Program
84.027A	S027A150100	IDEA Part B – Basic (IDEA Cluster)
84.173A	S173A150114	IDEA Part B – Preschool (IDEA Cluster)
10.553	16161NJ304N1099	School Breakfast Program (SBP) (CNP Cluster)
10.555	16161NJ304N1099	National School Lunch (NSLP) (CNP Cluster)
10.555	16161NJ304N1099	Food Donation Program (CNP Cluster)
10.555	16161NJ304N1099	After School Snack Program (CNP Cluster)

Newark Public Schools

Schedule of Findings and Questioned Costs (Continued)

Year ended June 30, 2016

State Awards

Dollar threshold used to distinguish between Type A and Type B program:

\$3,000,000

Auditee qualified as low-risk auditee?

 Yes X No

Type of auditors' report on compliance for major state programs:

Modified for Preschool Education Aid
Unmodified for all other major programs

Internal control over major state programs:

Are any material weaknesses identified?

 X Yes No

Are any significant deficiencies identified?

 Yes X None Reported

Are any audit findings disclosed that are required to be reported in accordance with NJOMB Circular 15-08?

 X Yes No

Identification of major state programs:

<u>GMIS/Program Number</u>	<u>Name of State Program or Cluster</u>
495-034-5120-089	Special Education Categorical Aid (State Aid Cluster)
495-034-5120-078	Equalization Aid (State Aid Cluster)
495-034-5120-084	Security Aid (State Aid Cluster)
495-034-5120-085	Adjustment Aid (State Aid Cluster)
495-034-5120-085	Additional Adjustment Aid (State Aid Cluster)
495-034-5120-098	PARCC Readiness (State Aid Cluster)
495-034-5120-097	Per Pupil Growth Aid (State Aid Cluster)
495-034-5120-014	Transportation Aid
100-034-5120-510	Adult and Post-Graduate Program Aid (State Aid Cluster)
495-034-5120-086	Preschool Education Aid

Newark Public Schools

Schedule of Findings and Questioned Costs (Continued)

Year ended June 30, 2016

Part II – Schedule of Financial Statement Findings

No financial statement findings noted that are required to be reported under *Government Auditing Standards*.

Newark Public Schools
Schedule of Findings and Questioned Costs (Continued)
Year ended June 30, 2016

**Part III– Schedule of Federal Awards and State Financial Assistance
Findings and Questioned Costs**

Material Weakness in Internal Control/Instance of Non-Compliance – Allowable Costs and Matching
2016-001

Federal Program

United States Department of Health and Human Services
Head Start Program (CFDA #93.600)

State Program

Preschool Education Aid (State Grant 16-495-034-5120-086)

Criteria: In accordance with 2 CFR 200, Uniform Guidance, the federal OMB Compliance Supplement and New Jersey OMB 15-08, the District is required to expend awards for allowable activities and that the costs of goods and services charged to federal and state grants are allowable and in accordance with the applicable compliance requirements. In addition, the Head Start Program has certain matching requirements related to Preschool Education Aid.

Statement of Condition: During our testing of the Head Start Program and Preschool Education Aid programs, we noted that the District used two different systems to maintain enrollment data. Enrollment data is maintained in PowerSchool, which is the system of record for enrollment for the entire District, and separate data was maintained in the SHINE system for the Head Start Program. SHINE is a third-party system in which the Head Start Program's programmatic data, including student eligibility information, is maintained. PowerSchool was not used to denote children as Head Start children until January 2016, and the SHINE system was used to track head start enrollment prior to that date. As of January 2016, the Executive Director of the Office of Early Childhood (OEC) instructed staff that PowerSchool will be the system for pulling data on Head Start children. The District's Fiscal Team provided enrollment data from PowerSchool to support the method of allocations for split-funded employees that listed children who were not always included in the SHINE system. Discrepancies between the systems were analyzed and several versions of combined enrollment data were prepared and provided. Due to the conflicting data between the two systems that store enrollment data provided at the time of the audit, actual enrollment by program was not always determinable.

Newark Public Schools
Schedule of Findings and Questioned Costs (Continued)
Year ended June 30, 2016

**Part III– Schedule of Federal Awards and State Financial Assistance
Findings and Questioned Costs**

The District develops the budget for personnel costs using a starting allocation based upon the preset maximum percentage to be charged to the Head Start Program and is adjusted per review of actual enrollment. The OEC provides the budget for the split-cost personnel to the Payroll Department to enter into the system. On a monthly basis, these costs are reviewed for accuracy regarding the split-funded budget. Journal entries are made to adjust the allocation to the starting allocation and additional journal entries are made if the enrollment falls below the starting allocation. The District did not always provide appropriate descriptions to support the subsequent adjustments made to allocations. Additionally, we noted the allocation adjustment made for April, May, and June 2016 contained a data entry error due to a misalignment of rows. This error caused the calculation of allocations for individuals to be based upon the incorrect gross pay resulting in both under and over charges in allocations of payroll costs.

Questioned Costs: Because the District was utilizing two systems to track enrollment, we were unable to quantify any questioned costs related to personnel costs charged to the Head Start and Preschool Education Aid programs. Although the actual enrollment percentage may exceed or may not be significantly different from the percentages used, adequate information was not provided at the time of audit to determine the actual allocation due to conflicts between the two systems that store enrollment data.

Context: During our testing of federal and state grant compliance, we selected a sample of payroll and non-payroll related charges, based on the composition of the types of expenditures charged to both major programs. For each payroll related charge selected, we requested the District to provide us with support of the payroll charge to the grant. Per 2 CFR 200.430(i) charges to federal activities must be based upon records that accurately reflect the work performed, are supported by a system of internal control, are incorporated into the official records of the non-federal entity, and support the distribution of the employee's salary or wages among specific activities or cost objectives when the employee works on a federal award and non-federal award. Additionally, 2 CFR 200.430(i)(viii)(C) requires the entity's system of internal controls include processes to review an after-the-fact distribution of the actual activity of each employee for whom charges were made to a federal grant based upon estimates. The Uniform Guidance also specifies that budget estimates or other distribution percentages determined before the services are performed do not qualify as support for charges to a federal award. The support the District provided did not meet the requirements listed above. Payroll expenses are allocated between the two programs based upon the starting allocations and then Head Start enrollment, limited by the programs affordability. This

Newark Public Schools
Schedule of Findings and Questioned Costs (Continued)
Year ended June 30, 2016

**Part III– Schedule of Federal Awards and State Financial Assistance
Findings and Questioned Costs**

allocation method was approved on the District's Head Start grant application by the grantor agency. Employee's pay that is charged to the Head Start and Preschool Education Aid programs are processed in the same manner as all District payroll. At the time of pay, employees' salary charges are allocated using the preset maximum percentage expected to be charged to the Head Start grant for that employee with the remainder charged to Preschool Education Aid based upon the District's biometric timekeeping system. On a monthly basis, the District prepares a journal entry allocating charges that were not allocated properly by the Payroll Department between the programs. Additionally, a journal entry is prepared to correct the Department's roster if an employee is mistakenly split-funded or does not work in the Department or any of its programs. Personnel rosters are at times inconsistent between Human Resources, Payroll and the OEC. Adjustments would also be made if the actual percentage of children in a teachers' classroom were below the preset maximum percentage to be charged to the Head Start grant. The journal entry is submitted by a grant accountant to the Early Childhood Program Director for approval, and is then sent to Accounting for approval of the Executive Controller. The Grant accountant and Early Childhood Director sign off on the journal entry certifying approval and that the allocations are accurate.

The District used Personnel Activity Reports and journal entries to support the allocations to each program. The District was unable to provide support for five of the sixty individuals selected under Head Start. Of the forty selections made for the Preschool Education Aid program, only 22 pertained to split-funded employees. The District was able to provide a Personnel Activity Report or journal entry to support each of the selected individuals. Upon review of the journal entry support, we noted that they did not always have appropriate descriptions supporting the adjustments. In order to verify allocations charged, enrollment data was requested. We noted that the actual enrollments was not maintained on file and had to be pulled and provided separately. Enrollment related data for the Head Start Program was maintained in two data systems, PowerSchool and SHINE. Since the systems were not linked, the number of children enrolled per the reports from both systems did not and may not match. With PowerSchool being the system of record for District enrollment, data in SHINE must be evident in PowerSchool.

Newark Public Schools
Schedule of Findings and Questioned Costs (Continued)
Year ended June 30, 2016

**Part III– Schedule of Federal Awards and State Financial Assistance
Findings and Questioned Costs**

However, at the time of audit, data was provided from both systems in support of actual enrollment figures. Based upon the conflicting documentation maintained and provided at the time of audit, the level of matching was not determinable, and we cannot conclude if the required 20% match was appropriately met.

Cause and Effect: Violations of grant requirements could lead to a potential reduction in funding or return of funds.

Recommendation: We suggest the District strengthen controls over the allocation of personnel costs using enrollment data from PowerSchool, including consideration of alternate allocation methods allowed for under the Uniform Guidance and New Jersey OMB 15-08 and make all necessary adjustments for personnel costs that have been charged to the Head Start and Preschool Education Aid programs in the current fiscal year. We also suggest the District improve descriptions of the purpose for each adjustment made and that accurate enrollment records be attached to the monthly allocation journal entries if the journal entries are specifically for enrollment purposes to better support entries made.

Views of Responsible Officials and Planned Corrective Actions: The OEC has instituted a system starting in the 2016-17 school year with the Budget Department, whereby all split funded staff funded by the Head Start and Preschool Education Aid grants will have their salaries divided into three categories. These three categories are the following and were implemented as an improvement to the system in place during the 2015-16 school year:

1. The percentage assigned to the Federal Head Start Grant,
2. The Non-Federal Share Match percentage assigned to Preschool Education Aid
3. The additional funds paid for by Preschool Education Aid for staff

These allocations are made on a regular basis. Once the enrollment for each school is provided to the Fiscal Team, a spreadsheet is prepared to ascertain the percentage composition of students in each classroom. The OEC will continue to determine ways to improve the systems and processes associated with the allocation of funds across its funding streams. Discussions continue to be held with the Federal Office of Head Start – Region II (OHS – Region II) to further explore improvements. OHS - Region II has shared understanding that actual enrollment may not always be used as the preset maximum to be charged to the grant because the initial grant was for 810 seats and when the District was offered the 1000 seats, additional funds were not provided.

Newark Public Schools

Summary Schedule of Prior Year Audit Findings

Year ended June 30, 2016

2015-001

Statement of Condition: During our testing of the Head Start Program, we noted that the District used two different systems to maintain enrollment data. Enrollment data is maintained in PowerSchool, which is the system of record for enrollment for the entire District, and separate data was maintained in the SHINE system for the Head Start Program. SHINE is a third-party system in which the Head Start Program's programmatic data, including student eligibility information, is maintained. Due to the conflicting data between the two systems that store enrollment data provided at the time of the audit, actual enrollment by program was not always determinable.

The District develops the budget for personnel costs using a starting allocation based upon the preset maximum percentage to be charged to the Head Start Program and is adjusted per review of actual enrollment. The OEC provides the budget for the split-cost personnel to the Payroll Department to enter into the system. On a monthly basis, these costs are reviewed for accuracy regarding the split-funded budget. Journal entries are made to adjust the allocation to the starting allocation and additional journal entries are made if the enrollment falls below the starting allocation. The District did not always provide appropriate descriptions to support the subsequent adjustments made to allocations.

Status: Repeated in current year, Finding 2016-001.